

ANNUAL REPORTS

of the

Selectmen, Town Treasurer,
School Treasurer

and

Board of Education

of the

TOWN OF ROLLINSFORD

and

Village of Salmon Falls


For the Financial Year Ending

December 31, 1948

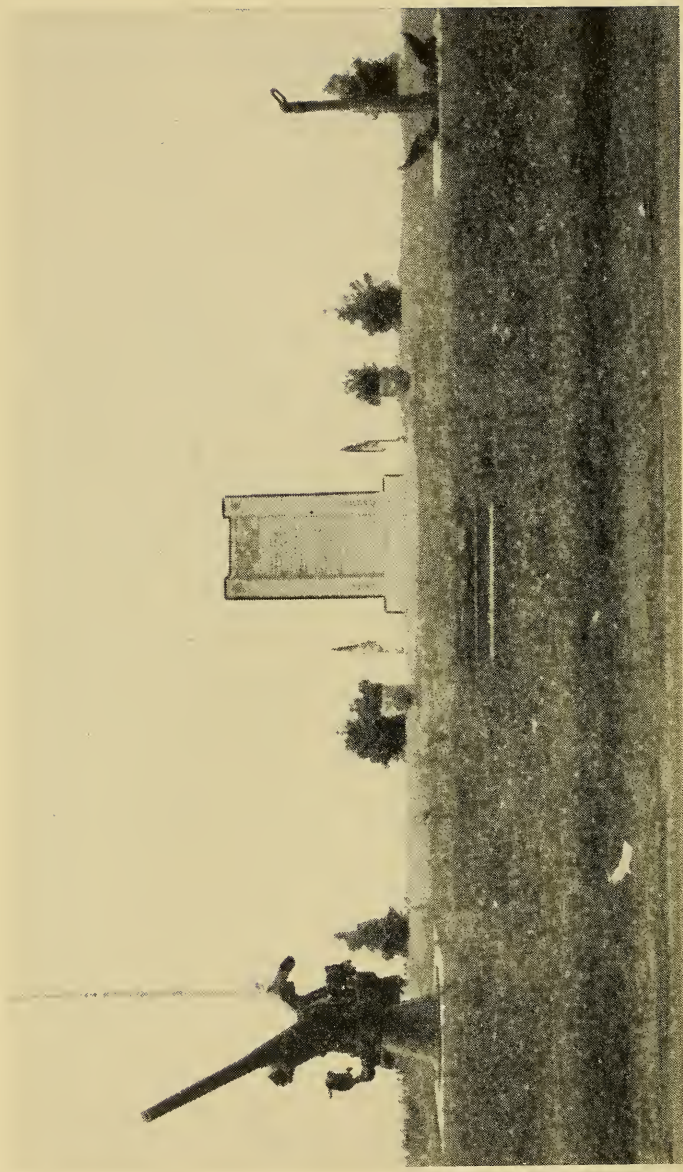
with the

Vital Statistics for 1948

AS PREPARED BY THE TOWN CLERK



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World Wars I and II.*

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PAGE PRINTING COMPANY
DOVER, N. H.
1949

TOWN OFFICERS

Moderator

RALPH S. WENTWORTH

Town Clerk

CLEOPHAS E. HUDON

Selectmen and Overseers of the Poor

ARLINE G. STOCKDALE	BLANCHE E. VALLIERE
Chairman	Sec'y
HERBERT F. COLE	

Treasurer

CHARLES W. JACKSON

Tax Collector

JOSEPH L. PORTER

Auditors

GERTRUDE P. TOUSSAINT	ALFRED F. DUBE
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Supervisors of the Checklist

GROVER C. PHILPOTT	HAROLD J. PAGE
GERARD A. LETARTE	

Representative to General Court

FRED L. GREEN

Health Officer

RALPH S. WENTWORTH

Chief of Fire Department

EDWARD FLANAGAN

Chief of Police

HARRY BROWN

Board of Education

CHARLES W. JACKSON GROVER C. PHILPOTT
RUTH P. EMERSON

Trustees of Public Cemeteries

RALPH S. WENTWORTH, Chairman
CLEOPHAS E. HUDON CHARLES W. JACKSON
LORENZO E. BAER HIRAM H. ROBERTS

Trustees of Trust Funds

RALPH S. WENTWORTH, Secretary
LORENZO E. BAER CHARLES W. JACKSON

WARRANT FOR TOWN MEETING

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Rollinsford in the County of Strafford, in said State, qualified to vote in town affairs:

You are hereby notified to meet at Town Hall in said Town on Tuesday, the eighth day of March next, at ten o'clock in the forenoon, to act upon the following subjects:

- ART. 1. To bring in your ballots for Town Clerk, Town Treasurer, One Selectman and Overseer of the Poor for a term of three years, one Road Agent and Chief of the Fire Department.
- ART. 2. To choose all other necessary Town Officers for the ensuing year.
- ART. 3. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations for the same.
- ART. 4. To see if the Town will vote to allow a discount of 2% on all taxes of the 1949 levy, except poll taxes, paid on or before September 1st, next.
- ART. 5. To see if the voters of the Town of Rollinsford will authorize the Selectmen to borrow money in anticipation of the collection of taxes.
- ART. 6. To see if the Town will vote to raise and appropriate a sum of money to paint the Town Hall.

- ART. 7. To see if the Town will vote to prohibit all advertising signs having an area of over 40 square feet, over-all, and to permit signs of this size and smaller, only if they are set back from the center line of the road, not less than three linear feet for each square foot of surface in the sign. This is to go into effect immediately. This shall not affect business signs on property which pertain exclusively to the property itself, its sale, its rental, or business conducted thereon, nor existing directional signs.
- ART 8. To see if the Town will vote to accept the Road known as Stevens Court, off the East side of Locust Street.
- ART. 9. To see if the Town will vote to adopt the provisions of the Municipal Budget Act, and elect a board of nine members, one third to be chosen for a one year term, one third for a two year term, one third for a three year term, also a member of the board of selectmen and a member of the school board, for a term of one year, to be selected by their respective boards.
- ART. 10. To see if the Town will vote to raise and appropriate the sum of Six Hundred Dollars for the construction of two water holes on the Roberts Road, and two water holes on Broadway for use in fighting fires and emergencies.
- ART. 11. To see if the Town of Rollinsford will vote to raise and appropriate the sum of Five Hundred Dollars (\$500.00) to be expended during the year 1949 at the Locust Street Playgrounds, for the purposes of equipment and supervision, this

money to be expended under the direction of a Recreational Committee, of five members, namely William J. Mitchell, Harold M. Smith, Noel A. Dube, George L. O'Malley and Blanche E. Valliere, who will serve without pay. This Committee will be elected as a continuously elected Committee as follows: The first two persons named shall serve three years, the next two for two years, the fifth person for one year; their successors shall be elected at the Town Meeting by a vote of the general assembly, and shall serve for three years. Vacancies as they occur shall be filled for the unexpired term only.

ART. 12. To transact any other business that may legally come before said Meeting.

Appropriations will begin at eleven (11) o'clock sharp.

Given under our hands and seal, this twenty-first (21) day of February, in the year of our Lord, Nineteen Hundred and Forty-Nine.

ARLINE G. STOCKDALE, Chairman
 BLANCHE E. VALLIERE, Secretary
 HERBERT F. COLE

Selectmen of Rollinsford

BUDGET OF THE TOWN OF ROLLINSFORD, N. H.

Estimates of Revenue and Expenditures for the Ensuing Year,
January 1, 1949 to December 31, 1949, compared with Estimated and
Actual Revenue, Appropriations and Expenditures of the Previous
Year, January 1, 1948 to December 31, 1948.

SOURCES OF REVENUE

<i>Sources of Revenue</i>	<i>Estimated Revenue Previous Year 1948</i>	<i>Actual Revenue Previous Year 1948</i>	<i>Estimated Revenue Ensuing Year 1949</i>
FROM STATE:			
Interest and dividends tax..	\$ 672.50	\$ 692.63	\$ 692.63
Railroad tax	888.40	947.02	947.02
Savings bank tax	734.18	986.87	986.87
For fighting forest fires		13.50	
Reimb. acct. old age assist..		129.12	
FROM LOCAL SOURCES			
EXCEPT TAXES:			
Business licenses and permits	20.00	11.00	
Rent of town hall and other buildings	46.00	154.50	100.00
Highway, including rental of equipment		706.62	
Town clerk		197.73	
Motor vehicle permit fees...	1,500.00	1,930.66	1,500.00
Sale of town prop., old truck		125.00	
Recovery repairs, cem. fence		13.41	
Sale of cemetery lots.....		260.00	
Trust funds		625.00	
American Legion, Mem. Day		4.95	
Telephone refunds		11.47	

<i>Sources of Revenue</i>	<i>Estimated Revenue Previous Year 1948</i>	<i>Actual Revenue Previous Year 1948</i>	<i>Estimated Revenue Ensuing Year 1949</i>
AMOUNT RAISED BY ISSUE OF BONDS OR NOTES:			
Tax anticipation note		25,000.00	
Clement Road repairs		2,200.00	
Highway truck and plow....		2,000.00	
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES:			
Poll taxes—regular at \$2	1,000.00		1,000.00
National bank stock taxes ..	94.00		100.00
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Total revenues from all sources except property taxes.....	\$ 4,955.08	\$36,009.48	\$5,326.52

PURPOSES OF EXPENDITURES

<i>Purposes of Expenditures</i>	<i>Appropri- ations Previous Year 1948</i>	<i>Actual Expend. Previous Year 1948</i>	<i>Estimated Expend. Ensuing Year 1949</i>
CURRENT MAINTENANCE EXPENSES:			
GENERAL GOVERNMENT:			
Town officers' salaries.....	\$ 1,160.00	\$ 1,030.00	\$ 1,160.00
Town officers' expenses	1,100.00	1,608.50	1,800.00
Election and registration exp.	250.00	312.45	250.00
Auto permits	100.00	379.00	400.00
Expenses of town hall and other town buildings	1,000.00	1,243.67	1,200.00

<i>Purposes of Expenditures</i>	<i>Appropriations Previous Year 1948</i>	<i>Actual Expend. Previous Year 1948</i>	<i>Estimated Expend. Ensuing Year 1949</i>
PROTECTION OF PERSONS AND			
PROPERTY:			
Police department	450.00	575.03	550.00
Fire department	1,700.00	1,616.90	1,700.00
HEALTH:			
Health dept., including garbage and nurse.....	1,300.00	1,385.84	1,500.00
Vital statistics	25.00	31.50	25.00
Sewer maintenance	300.00	517.33	400.00
HIGHWAYS AND BRIDGES:			
Town maintenance, summer.	2,500.00	2,603.37	3,000.00
Town maintenance, winter..	4,500.00	5,430.11	3,300.00
Street lighting	2,300.00	2,366.75	2,400.00
Gen. Expenses of Hwy. Dept.		619.31	
Town road aid	252.63	252.63	254.00
Town roads, tarvia	2,500.00	2,787.40	3,000.00
PUBLIC WELFARE:			
Town poor	500.00	159.19	500.00
Old age assistance	1,200.00	1,340.14	1,200.00
PATRIOTIC PURPOSES:			
Memorial Day & Vet. Ass'ns	250.00	250.00	250.00
Aid to soldiers and their families	300.00		300.00
RECREATION:			
Parks and playgrounds		89.50	
PUBLIC SERVICE ENTERPRISES:			
Cemeteries	575.00	882.39	850.00
Workmen's Compensation ins.	286.00	192.72	150.00

<i>Purposes of Expenditures</i>	<i>Appropriations Previous Year 1948</i>	<i>Actual Expend. Previous Year 1948</i>	<i>Estimated Expend. Ensuing Year 1949</i>
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UNCLASSIFIED:

Seacoast development	30.00		30.00
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INTEREST:

On temporary loans	540.00	345.85	450.00
On long terms notes		456.65	400.00

OUTLAY FOR NEW CONSTRUCTION
AND PERM. IMPROVEMENT:

HIGHWAYS AND BRIDGES:

Bridge repairs		1,369.13	500.00
Town constr., Clement Road	1,100.00	3,139.30	
Sidewalk construction	1,000.00	980.00	1,000.00
Sewer construction, manholes	400.00	406.75	
Hydrant service	625.00	625.00	625.00
New equip., town truck cost	1,700.00	3,526.38	

INDEBTEDNESS:

PAYMENT ON PRINCIPAL OF DEBT:

Foundry tax sale		1,551.34	
Long term notes	4,500.00	4,500.00	5,600.00
To restore trust funds		625.00	
Deficit of prev. year, 1947..	287.26		1,711.65

PAYMENTS TO OTHER

GOVERNMENTAL DIVISIONS:

1944-45 special polls		17.00	
County taxes	5,500.00	5,225.25	5,300.00
School taxes	24,661.79	22,836.06	
Total expenditures	\$62,892.68	\$71,277.44	\$39,805.65

SUMMARY OF INVENTORY
April, 1948
Comparative List for 1947 and 1948

	No.	1947 Value	No.	1948 Value
Land and Buildings.....		\$ 780,805.00		\$ 823,276.00
Electric Plant		283,200.00		287,700.00
Horses	53	5,460.00	43	4,400.00
Cows	416	39,825.00	267	30,525.00
Sheep	9	110.00	6	60.00
Neat Stock	4	100.00	6	150.00
Fowl	320	394.00	170	318.75
Gasoline Pumps and Tanks		4,270.00		3,100.00
Stock in Trade.....		208,585.00		223,002.00
Mills and Machinery.....		113,569.00		113,548.00
Pipe Line		30,600.00		30,600.00
Lumber				540.00
Timber		20,000.00		6,530.00
Portable Mills		1,000.00		2,000.00
		\$1,487,918.00		\$1,525,749.75
Less Soldiers' Exemption...		28,975.00		37,975.00
Total		\$1,458,943.00		\$1,487,774.75
Polls Regular	778	1,556.00	809	1,618.00
Total Property Tax.....		57,397.34		57,279.34
Bank Tax		94.00		94.00
		59,047.34		\$ 58,991.34
Extra Polls added by Col...				
Coll. Polls Regular.....	16	32.00		
		\$ 59,079.34		
		\$ 38.60 per thousand		\$ 38.50 per thousand

PROPERTY TAXES ASSESSED IN ROLLINSFORD FOR THE YEAR 1948, NOT INCLUDING POLL TAXES

Tax Rate—\$3.85 Per One Hundred Valuation

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Allison, Bruno	\$ 1,500.00			1,500.00	57.75
Anderson, Irving	1,000.00	100.00		1,100.00	42.35
Annette, Margaret	2,300.00			2,300.00	88.55
Angelopolous, John	4,000.00			4,000.00	154.00
Austin, Joseph E.	500.00			500.00	19.25
Atherton, Charles R.	800.00			800.00	30.80
Austin, Walter	1,400.00			1,400.00	53.90
Baer, Lorenzo E.	3,950.00	500.00		4,450.00	171.33
Barber, Hector	1,050.00			1,050.00	40.42
Belliveau, Melase	1,000.00			1,000.00	38.50
Berry, Geo. F. and Howard	2,200.00			2,200.00	84.70
Berry, Howard S.	80.00			80.00	3.08
Berry, Frank	2,000.00			2,000.00	77.00
Berry, Thomas J.	800.00	100.00		900.00	34.65
Berube, Arthur	2,000.00			2,000.00	77.00
Berube, Clara and Celia	1,250.00			1,250.00	48.12

Berube, William	2,500.00	Lumber 540.00	3,040.00	117.04
Berube, Bros.		1,175.00	1,175.00	45.24
Berube, Eugene	1,500.00		1,500.00	57.75
Bisson, Albert	2,000.00		2,000.00	77.00
Bisson, Leopold J.	3,100.00		3,100.00	119.35
Bisson, Lucien	1,200.00		1,200.00	46.20
Blaisdell, Ethel	2,000.00		2,000.00	77.00
Bolstridge, Burns M.	2,000.00	100.00 Soldier Ex. \$1,000	1,100.00	42.35
Boisvert, Joseph E.	1,050.00		1,050.00	40.42
Boucher, Alex J.	12,000.00	3,902.00	15,902.00	612.22
Boulanger, Wilbrod	1,600.00		1,600.00	61.60
Bowman, Harold Jr.	1,000.00	Soldier Ex. \$1,000		
Bowman, Florence P.	250.00		250.00	9.62
Brown, Harry	2,200.00	Soldier Ex. \$1,000	1,200.00	46.20
Brown, Annie G. Est.	2,100.00		2,100.00	80.85
Brown, Florence	50.00		50.00	1.92
Brydia, Marion D.	3,000.00		3,000.00	115.50
Burke, John F. Jr.	1,000.00	Soldier Ex. \$1,000		
Burke, John F. Sr.	600.00	Soldier Ex. \$600		
Bureau, Edward	1,800.00	Soldier Ex. \$1,000	800.00	30.80
Caouette, Joseph	1,600.00	Soldier Ex. \$1,000	600.00	23.10
Caron, Arthur D.	1,600.00		1,600.00	61.60
Catalifa, Alfred	2,000.00	20.00	2,020.00	77.77
Cassidy, John P.	5,900.00	Timber 100.00	6,000.00	231.00
Calcutt, Alfred	3,000.00		3,000.00	115.50
Capen, Clifford	4,000.00	Soldier Ex. \$1,000	3,000.00	115.50

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Chabot, Joseph and Raymond . . . (co-owners)	6,000.00	200.00		6,200.00	238.70
Chase, Earl	1,800.00			1,800.00	69.30
Chase, Charles	2,800.00	Soldier Ex. \$1,000	200.00	2,000.00	77.00
Chase, Ray C.	1,300.00			1,300.00	50.05
Chelkonis, Peter	1,000.00		Soldier Ex. \$1,000		
Chenard, Gerard H.	2,000.00			2,000.00	77.00
Cole, Herbert	1,000.00			1,000.00	38.50
Cormier, Emelien,	1,900.00			1,900.00	73.15
Couture, Oliver	1,000.00			1,000.00	38.50
Cloutman, John	1,500.00			1,500.00	57.75
Croteau, William	2,200.00			2,200.00	84.70
Cormier, Richard, Sylvia, Agnes (co-owners)	3,000.00			3,000.00	115.50
Collins, James	300.00			300.00	11.55
Daeris, Peter	5,500.00			5,500.00	211.75
Daniels, Henrietta	2,100.00			2,100.00	80.85
Davis, Elson R.	1,900.00			1,900.00	73.15
Day, Carl L.	800.00		Soldier Ex. \$800		
Dodge, James A.	7,500.00	4,000.00		11,500.00	442.75
Doe, Abbie T.	2,500.00			2,500.00	96.25
Dodier, Gedeon	1,800.00			1,800.00	69.30
Dodier, Joseph R.	400.00		Soldier Ex. \$400		
Doherty, Emma Est.	2,300.00			2,300.00	88.55

Deroy, Baptist	1,000.00		1,000.00	38.50
Dionne, J. B.	1,500.00		1,500.00	57.75
Dionne, Jean P.	3,000.00	Soldier Ex. \$1,000	100.00	80.85
Donahue, Walter	1,000.00		1,000.00	38.50
Dowaliby, George	1,800.00		1,800.00	69.30
Drake, Charles W.	2,600.00	200.00	2,800.00	107.80
Drew, Clarence E.	2,200.00		2,200.00	84.70
Dube, Joseph	1,400.00		1,400.00	53.90
Dube, Alfred F. Co.	6,000.00	Business	34,467.00	1,326.98
Dube, Alfred F.	3,500.00	Home	3,500.00	134.75
Drouin, Raymond	2,000.00		2,000.00	77.00
Douston, Ephrain	100.00		100.00	3.85
Duffy, Patrick J.	1,500.00		1,500.00	57.75
Dumont, Arsene	1,800.00		1,800.00	69.30
Dupuis, Catherine	1,800.00		1,800.00	69.30
Dupuis, George	200.00		200.00	7.70
Earl, Warren	1,200.00		1,200.00	46.20
Early, Mary	1,500.00		1,500.00	57.75
Emerson, Geo. W. Jr.	3,800.00	Timber		
Emerson, Geo. W. Sr.	1,750.00	700.00	1,812.50	243.02
Fagan, Mildred E.	1,000.00		1,750.00	67.37
Fermanis, Steve	2,500.00	Soldier Ex. \$1,000		
Fillion, Zephine	1,000.00	100.00	2,600.00	100.00
Fogg, Frank	1,000.00		1,000.00	38.50
Foss, Millie	400.00		1,000.00	38.50
			400.00	15.40

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Foxlow, William J.	1,000.00			1,000.00	38.50
Frost, Walter L.	1,000.00			1,000.00	38.50
Frost, Ruth	1,000.00			1,000.00	38.50
Fletcher, Warren S.	5,750.00	Timber 250.00		6,000.00	231.00
Gadoury, Albert	1,800.00			1,800.00	69.30
Gagnon, Emile	1,500.00			1,500.00	57.75
Gagnon, Wilfred	1,800.00	425.00		2,225.00	85.66
Gagnon, Marcelline	1,500.00			1,500.00	57.75
Garneau, Adolard	1,200.00			1,200.00	46.20
Garvin, B. A. & G. G.	3,200.00	1,200.00		4,400.00	169.40
Garvin, Ralph	3,650.00	2,220.00		5,870.00	226.00
Goodrich, Chester	2,750.00	1,800.00	Timber 250.00	4,800.00	184.80
Gornan, Annie L.	1,500.00		Soldier Ex. \$1,000	500.00	19.25
Grant, Merton E.	1,900.00		Soldier Ex. \$1,000	900.00	34.65
Grant, Frances	1,000.00		Soldier Ex. \$1,000		
Gray, Edgar	4,000.00		Soldier Ex. \$1,000	3,000.00	115.50
Graham, Clyde D.	3,500.00		Soldier Ex. \$1,000	2,500.00	96.25
Giroux, Trefle J., Green, D. N., & Smith, R. N., co-owners	2,300.00		4,125.00 1,862.00	4,125.00	158.81
Hahn, Albert	2,500.00		Soldier Ex. \$1,000	4,162.00	150.24
Hall, Chester A.	2,200.00			1,500.00	57.75
Hamilton, William	1,200.00			2,200.00	84.70
Hamilton, Forenan	1,200.00			1,200.00	46.20
				1,200.00	46.20

Hannegan, Ruth E.	3,000.00	1,400.00	4,400.00	169.40
Harvey, Bert	1,400.00		1,400.00	53.90
Heaton, Dougal	1,400.00		1,400.00	53.90
Hill, Charles E.	2,800.00		2,800.00	107.80
Hill, Joseph C. Est.	1,400.00		1,400.00	53.90
Hill, Annie	4,000.00		4,000.00	154.00
Howe, George W.	500.00		500.00	19.25
Hudon, Edward E.	1,600.00	Soldier Ex. \$1,000	600.00	23.10
Hudon, Cleophas E.	3,000.00		3,000.00	115.50
Hunter, S.	1,250.00		1,250.00	48.13
Hutchins, Wallace	800.00		800.00	30.80
Improved Order of Red Men	2,000.00		2,000.00	77.00
Jackson, Charles W.	2,050.00		2,050.00	78.92
Janetos, Evangelo	10,500.00	2,228.75	12,728.75	490.05
King, Joseph	1,600.00		1,600.00	61.60
Knowles, Alice	1,000.00		1,000.00	38.50
Knowles, Harold M.	200.00	100.00	Timber 600.00	
Krupski, Frank	1,200.00	100.00	Soldier Ex. \$900	50.05
Labbe, Emile	2,500.00	400.00	Timber 100.00	115.50
Lebonte, Richard	2,000.00		2,000.00	77.00
Lampesis, Theodore	3,700.00	700.00	Timber 150.00	175.17
Lampher, Charles	1,500.00		1,500.00	57.75

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Landry, Ernest	1,200.00			1,200.00	46.20
Leblanc, Alpha	1,000.00			1,000.00	38.50
Lapanne, Henry	1,500.00			1,500.00	57.75
Legere, Paul	2,000.00			2,000.00	77.00
Lemay, Zepherine	1,200.00			1,200.00	46.20
Letarte, Gerard A.	4,100.00			4,100.00	157.85
Letarte, Armand	4,250.00		500.00	4,750.00	182.87
Lepage, Delphis and Fred, (co- owners)	2,200.00			2,200.00	84.70
Levesque, Ernest	2,200.00			2,200.00	84.70
Lewis, James P.	3,500.00	200.00	Soldier Ex. \$1,000	2,700.00	103.95
Leonard, Leo E.	3,000.00			3,000.00	115.50
Lindbom, Carl	2,500.00			2,500.00	96.25
Lloyd, Ralph	2,500.00			2,500.00	96.25
Lord, Ethel	100.00			100.00	3.85
Lord, Lena Est.	2,200.00			2,200.00	84.70
Lord, Harlan	3,400.00			4,300.00	165.55
Lord, George T.	4,000.00	900.00		4,000.00	154.00
Lord, George W.	1,000.00			1,000.00	38.50
Lord, Henry	1,400.00		Soldier Ex. \$1,000	400.00	15.40
Lowe, Ruby	1,800.00			1,800.00	69.30
Marshall, Robert	1,200.00			1,200.00	46.20
Marshall, Samuel	2,300.00		200.00	2,500.00	96.25
Martel, Xavier	1,500.00			1,500.00	57.75

Mathews, Spencer	2,700.00			2,700.00	103.95
Mayrand, Albert P. and Hazel F. (co-owners)	200.00			200.00	7.70
McIntyre, Harry	1,200.00			1,300.00	50.05
McKeil, James	1,500.00			1,500.00	57.75
McLaskey, Miles	220.00		Timber	800.00	30.80
McNally, W. F.	1,000.00		580.00	1,000.00	38.50
Mason, Stephen	2,500.00		Soldier Ex. \$1,000	1,500.00	57.75
Mattox, William	1,600.00			1,600.00	61.60
Metrick, Michael	2,000.00		Soldier Ex. \$1,000	1,000.00	38.50
Mitchell, Basil	2,000.00		Soldier Ex. \$1,000	1,000.00	38.50
Michaud, Wilfred	1,700.00			1,700.00	65.45
Morest, Charles	2,250.00			2,250.00	86.62
Morest, Louis G.	1,600.00			1,600.00	61.60
Morest, Robert	1,000.00		Soldier Ex. \$1,000		
Moreau, Raymond	1,500.00			1,500.00	57.75
Morin, Arthur	1,500.00		200.00 Soldier Ex. \$1,000	700.00	26.95
Murphy, Dennis R.	3,500.00			3,500.00	134.75
Nadeau, Lida	1,500.00			1,500.00	57.75
Nolette, Gracia	1,500.00		Soldier Ex. \$1,000	500.00	19.25
North, Frederick	1,400.00			1,400.00	53.90
North, Gilmore	400.00		Soldier Ex. \$400		
Norton, Leslie Est.	2,000.00		Timber		
Nutter, Forrest L.	1,000.00		200.00 300.00	2,500.00	96.25
				1,000.00	38.50

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Ordway, Cora W.	2,000.00			2,000.00	77.00
Ouellette, Leopold	1,700.00			1,700.00	65.45
Ouellette, Joseph	1,250.00	Timber 150.00		1,250.00	48.12
Page, Andrew	600.00			750.00	28.88
Parkman, Russell	1,750.00			1,750.00	67.38
Parent, Eldridge	3,000.00			3,000.00	115.50
Parlow, Clifford L.	700.00			700.00	26.95
Parent, Housing		15 houses unfin. each \$2,400 1 House finished		36,000.00 3,000.00	
Pineo, William	100.00			39,000.00 100.00	1,501.50 3.85
Plummer, George E.	3,500.00	Timber 900.00	200.00	4,600.00	177.10
Perry, John	1,500.00			1,500.00	57.75
Porter, Herman	700.00			700.00	26.95
Poirier, Joseph	2,000.00			2,000.00	77.00
Pray, Charlotte	2,000.00			2,000.00	77.00
Priestley, Florence	900.00			900.00	34.65
Proal, G. W. Est.	1,400.00			1,400.00	53.90
Randall, Hayden	4,000.00		Soldier Ex. \$1,000	3,000.00	115.50
Redden, Leo F.	1,800.00			1,800.00	69.30
Renaud, Gerard	2,500.00			2,500.00	96.25

Ricker, Gertrude	1,600.00			1,600.00	61.60
Roberge, Gerard	1,500.00			1,500.00	57.75
Roberge, Omer	1,000.00			1,000.00	38.50
Roberts, John H.	1,500.00	27.50	Timber	2,527.50	97.31
Roberts, Joseph C.	3,200.00	200.00	Timber	3,500.00	134.75
Roberts, Lily	800.00			800.00	30.80
Roberts, Hiram H.	4,200.00	1,100.00	Timber	5,900.00	227.15
Roberts, Simon Est.	300.00			300.00	11.55
Roberts, James	1,200.00			1,200.00	46.20
Roberts, Aurore M.	1,800.00			1,800.00	69.30
Roberts, Kathrine			750.00	750.00	28.88
Rollins, Hannah B.	2,250.00			2,250.00	86.62
Rollinsford, Bank	8,000.00			8,000.00	308.00
Roux, Arthur Est.	2,200.00			2,200.00	84.70
Roux, Alfred	50.00		200.00	250.00	9.62
Russ, Alfred H.	3,000.00		Soldier Ex. \$1,000	2,000.00	77.00
Salmon Falls, Water Co.			Pipe Lines and Machinery	30,600.00	1,178.10
Saylor, Arthur	2,600.00	43.75		2,643.75	101.78
Scipione, Michele	1,500.00			1,500.00	57.75
Senchal, Hector	2,500.00			2,500.00	96.25
Senchal, Amelia			1,650.00	1,650.00	63.52
Scruton, Clarence	1,400.00			1,400.00	53.90
Smith, Frank P.	3,800.00			3,800.00	146.30

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Smith, Harold	3,500.00			3,500.00	134.75
Smith, Charlotte	1,000.00			1,000.00	38.50
Smith, William	1,000.00		Soldier Ex. \$1,000		
Society, Grange	800.00			800.00	30.80
Soucey, Joseph E.	2,500.00			2,500.00	96.25
Somers, Richard H.	4,200.00			4,200.00	161.70
Soucey, Leo	2,000.00			2,000.00	77.00
Steven, Carolyn	2,800.00		Timber	2,800.00	107.80
Stockdale, Ben F.	5,000.00	3,425.00	400.00	8,825.00	339.81
Stockdale, Chester	500.00			500.00	19.25
Storm, Isadore	1,500.00			1,500.00	57.75
Stroth, Grace	2,400.00			2,400.00	92.40
Sullivan, Roland	2,500.00			2,500.00	96.25
Snyder, Lorenzo	1,200.00		Soldier Ex. \$1,000	200.00	7.70
Theberge, Edward	2,000.00		Soldier Ex. \$1,000	1,000.00	38.50
Theberge, Emile J. Est.	2,000.00			2,000.00	77.00
Theberge, Hamel, Hazel, Martha ..	2,000.00			2,000.00	77.00
Thomas, Susan	700.00			700.00	26.95
Thomas, William	1,000.00			1,000.00	38.50
Tuft, Ruth and Mr.	3,500.00			3,500.00	134.75
Tighe, John M.	1,200.00			1,200.00	46.20
Toussaint, Arthur	2,300.00	700.00		3,000.00	115.50
Toussaint, Cyril	900.00			900.00	34.65

Toussaint, Delphis	900.00		900.00	34.65
Turcotte, Almira	900.00		900.00	34.65
Turcotte, Armand	6,300.00		6,300.00	242.55
Turcotte, Alpha	200.00	600.00	800.00	30.80
Upton, John R.	500.00		500.00	19.25
Upton, Harold D.	2,000.00	Soldier Ex. \$1,000	1,000.00	38.50
Vallee, Albert I.	2,800.00	Soldier Ex. \$1,000 375.00	2,175.00	83.74
Valliere, Blanche E.	2,500.00		2,500.00	93.25
Vermette, Alfred	2,000.00		2,000.00	77.00
Viel, Ovide M.	4,500.00	2,021.25	6,521.25	251.07
Walker, Harry	2,250.00		2,250.00	86.62
Walker, Ralph S.	1,200.00		1,200.00	46.20
Watson, Raymond		4,300.00	4,300.00	165.55
Wentworth, Orrin	1,000.00		1,000.00	38.50
Wentworth, Andrew	800.00		800.00	30.80
Wentworth, Ralph S.	5,400.00		5,400.00	207.90
Wentworth, Natalie	1,200.00		1,200.00	46.20
Wentworth, Andrew R. & Mary C.	4,750.00	100.00	4,850.00	186.72
Welton, Adrien	500.00		500.00	19.25
Wilson, Harry	1,800.00		1,800.00	69.30
West, Irving	2,200.00		2,200.00	84.70
Whitehouse, Clarence	600.00	Blind Ex. \$600		
Whitford, George	1,100.00		1,100.00	42.35
Woods, Lee	4,000.00	Soldier Ex. \$1,000	3,000.00	115.50
Yarnold, Samuel	8,000.00		8,000.00	308.00
Yeaton, Samuel	1,500.00	75.00	1,575.00	60.64

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Young, Ernest	2,000.00			2,000.00	77.00
Zebellna, Annie	1,300.00	600.00		1,900.00	73.15

NON-RESIDENT TAXES

American Twine & Fabric Corp....	\$ 20,000.00		Machy. 43,748.00		
				98,748.00	3,801.80
Atlas, Peter	50.00			50.00	1.93
Boewe, Florence L.	1,000.00			1,000.00	38.50
Boston & Maine R. R.	2,250.00			2,250.00	86.63
Brock, Chester	800.00			800.00	30.80
Brown, David Est.	400.00			400.00	15.40
Bowen, Edward	50.00			50.00	1.92
Butler, Mary E., Roland V.	200.00			200.00	7.70
Central Maine Power Co.	10,000.00			10,000.00	385.00
Chapman, Charles F.	100.00			100.00	3.85
Clopperton, John	500.00			500.00	19.25
Cullen, William J.	100.00			100.00	3.85
Cleverest, William	200.00			200.00	7.70
Demers, Arsene	500.00			500.00	19.25
Dover, City of	365.00			365.00	14.05
Dover Water Works	700.00			700.00	26.95
Drew, Delia	60.00			60.00	2.31

Drew, Robert W.	60.00	60.00	2.31
Franklin, Walter and Mabel C.	1,800.00	1,800.00	69.30
Fenerty, Frank	100.00	100.00	3.85
Garrison Hill Green House	200.00	200.00	7.70
Goding, Walter R.	4,350.00	4,350.00	167.48
Gulf Refining Oil Corp.	480.00	480.00	18.48
Guppy, J. B. Est.	1,600.00	1,600.00	61.60
Harris, Josephine R.	4,500.00	4,500.00	173.25
Hirsh, Sadie	800.00	800.00	30.80
Hudson, Norman	800.00	800.00	30.80
Jackson, Ann	200.00	220.00	8.47
Jacobs, Martha	160.00	160.00	6.16
Janetos, Simon	250.00	250.00	9.62
Keene Lumber Co.	4,000.00		
		30,000.00	
		Portable Mill	1,000.00
Lancaster, Arthur J.	100.00	35,000.00	1,347.50
Lundin, R. A. Est.	1,000.00	100.00	3.85
Marshall, Ernest F.	1,200.00	1,000.00	38.50
Mauricette, Walter R.	400.00	1,200.00	46.20
McCoole, Warehouse	10,000.00	400.00	15.40
McCoole, John E.	6,600.00	20,000.00	770.00
Mohair Plush Co.	24,000.00	6,600.00	254.10
		75,000.00	
		Machy. 45,000.00	
		144,000.00	5,544.00

NAME	Land and Buildings	Live Stock and Fowls	Stock in Trade	Total Valuation	Total Tax
Morris, Dr. Robert	10,700.00	2,660.00	Timber	13,660.00	525.91
Mortenson, C. E. & D. L.	100.00		300.00	100.00	3.85
O'Rourke, Tim and Doris	186.00			186.00	7.16
Pinkham, Howard F.	3,500.00			3,500.00	134.75
Public Service Co. of N. H.	27,700.00		Poles, wires, electric plant		
			260,000.00	287,700.00	11,076.45
Rideout, Ruel Est.	500.00			500.00	19.25
Roberts, Edith	1,750.00		Timber 250.00	2,000.00	77.00
N. H. Forge & Foundry Corp.	12,200.00		2,500.00		
			Machy. 15,000.00		
Shell Oil Co.				29,700.00	1,143.45
Socony Vacuum Oil Co.			Pump & Compr. 375.00	375.00	14.44
Stevens, Charles F.	1,500.00		Pumps 125.00	125.00	4.81
Tide Water Assoc. Oil Co.	1,000.00			1,500.00	57.75
			Pumps		
			3,100.00	7,767.00	299.03
Therrien, Louise	1,000.00		3,667.00	1,000.00	38.50
Walton, Bartlett	6,000.00			6,000.00	231.00
Wentworth, R. A. Est.	6,000.00			6,000.00	231.00

PROPERTY ASSESSED TO
MATHES, JOHN R. & SON, Inc.

Lumber Yard

Buildings and Land	\$ 10,900.00
Portable Mill	1,000.00
Stock in Trade	22,429.00
Machinery	9,800.00
Periwinkle Farm	4,000.00
Mooney House and Garage	1,200.00
Guest House	500.00
Total valuation	<u>\$ 49,829.00</u>
Total tax	\$ 1,918.42

PROPERTY ASSESSED TO
JOSEPH L. PORTER

2½ Story House and Barn	\$ 1,500.00
Berube Field	400.00
Howe House	1,000.00
Pelletier House	1,200.00
Horr House	1,100.00
2 Gas Stations	600.00
Pumps	170.00
Pease Land	250.00
Growing Timber	100.00
Stock in Trade	750.00
Total valuation	<u>\$ 7,070.00</u>
Total tax	272.20

PROPERTY ASSESSED TO
ASHTON ROLLINS

Stiles Farm, 70 acres most cut.....	\$ 2,800.00
Ham Lot, 10 acres all cut.....	500.00
Roberts House, ¼ acre	700.00
Wm. Garvin Farm, 63 acres, partly cut	3,000.00
Philpott Field and Barn, 20 acres, partly cut	1,000.00
Guppy Farm, 70 acres	4,000.00
Wentworth Field, 10 acres	150.00
Lookout Lot, 3 acres	100.00
Sias Place, 15½ acres, most cut....	1,800.00
Ward Garvin Place, 50 acres	1,100.00
Philpott Pasture, 20 acres	980.00
Emerson Lot, 45 acre field.....	400.00
Total valuation	<u>\$ 16,530.00</u>
Total tax	\$ 636.41

PROPERTY ASSESSED TO
SMALLEY & DUNNINGTON

Real Estate on Second Street and Third Street	\$ 12,600.00
Corner Main and Front, 20-22a....	3,500.00
Main Street, 23-26	1,800.00
Main Street, 27-29	1,800.00
Main Street, 31-34	2,000.00
Dover Street, 39-40	2,000.00
Front Street, 1-2-3-3a	3,000.00
Office Building	1,200.00
Kenniston Block, Front St.....	20,000.00
Long Block, Cor. Main & Foundry	1,800.00
Large Barn, Foundry St.	1,000.00
Total valuation	<u>\$ 51,000.00</u>
Lot, Third St.	300.00
Total tax	\$ 1,963.50

SUMMARY

Land and Buildings.....	\$ 823,276.00
Pipe Lines	30,600.00
Electric Plant	287,700.00
Timber	6,530.00
Live Stock	35,453.75
Portable Mills	2,000.00
Lumber Not Stock in Trade.....	540.00
Gasoline Pumps	3,100.00
Stock in Trade	253,002.00
Machinery	113,548.00
<hr/>	
Total Valuation	\$1,555,749.75
Less Soldiers' & Blind Exemption.	37,975.00
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Total taxes	\$1,517,774.75
	\$ 58,434.34

RECAPITULATION OF EXPENDITURES

For the Year Ending December 31, 1948

Town officers' salaries	\$ 1,030.00
Town officers' expenses	1,608.50
Election and registration	312.45
Town hall expense	1,243.67
Police Department	575.03
Fire Department	1,616.90
Workmen's compensation	192.72
Hydrant service, including Dover.....	625.00
Health Dept., including Nurse and Health Offi- cer's expense	1,385.84
Snow removal	5,430.11
Welfare assistance	1,340.14
Sewer maintenance	517.33
Town maintenance	2,603.37
Public Service, elec. lights, street and town hall	2,366.75
Highway expenses, including new truck, tarvia, sidewalk const., T.R.A., income tax, misc. .	8,165.72
School District, May to December, 1948.....	22,702.43
School Dist., including hydrant service, dog tax collector and misc.	133.66
Overseer of poor (Town poor, \$45.94, paid by County)	159.19
Clement Road tarred	3,139.30
Patriotic purposes	250.00
Playground	89.50
Cemeteries	882.39
Trust Funds	625.00
Auto permits	379.00
Abatements	1,800.86
New sewer construction	406.75
Interest on loans	802.50
Vital statistics	31.50

Emergency repair on bridge	1,369.13
New Hampshire Forge & Foundry Co. taken by town for unpaid taxes	1,551.34
Payment on temporary loan in anticipation of taxes	25,000.00
Payments on Long Term notes	4,500.00
County tax	5,225.25
State Treasurer, taxes for 1944-1945.....	17.00
	<hr/>
	\$ 98,078.30

FINANCIAL REPORT

ASSETS

Cash in hand of treasurer.....	\$6,100.56
Unredeemed Taxes:	
Levy of 1947, New Hamp. Forge & Fndry. Corp.	1,551.34
Uncollected Taxes:	
Levy of 1948	5,282.01
Levy of 1947	232.07
Levy of 1946	10.00
Previous years	20.00
	<hr/>
Total Assets	\$ 13,195.98
Excess of Liabilities over Assets (Net Debt) ..	14,351.65
	<hr/>
Grand Total	\$ 27,547.63
Net debt, Dec. 31, 1947.....	\$ 9,579.51
Net Debt, Dec. 31, 1948.....	14,351.65
Increase of Debt	4,772.14

LIABILITIES

Accounts Owed by the Town:

Orders outstanding	\$ 1,422.24
Due cemeteries and parks	485.39

Due to School Districts:

Balance of Appropriation, 1947-48.....	2,000.00
Balance of Appropriation, 1948-49.....	11,000.00

Long Term Notes Outstanding:

Acet. fire truck	3,000.00
Hwy. Dept. truck and "V" plow	2,000.00
Locust St. and Prospect St. sewer	5,440.00
Clement Road	2,200.00
<hr/>	
Total Liabilities	\$ 27,547.63
<hr/>	
Grand Total	\$ 27,547.63

RECEIPTS

From Local Taxes: (Collected and remitted to Treas.)

Property taxes, current year ...	\$ 51,521.44
Poll taxes, current yr., reg. at \$2	1,074.00
National bank stock taxes	102.00
<hr/>	
	\$ 52,697.44

Property taxes, previous years	8,548.43
Poll taxes, prev. years, reg. at \$2	271.00
Interest received on taxes and costs	585.19
Tax sales redeemed	891.69

From State:

Interest and dividend tax	692.63
Railroad tax	947.02
Savings bank tax	986.87
Fighting forest fires	13.50
Reimbursement acct. old age assistance	129.12

From Local Sources, Except Taxes:

Dog licenses	176.20
Business licenses and permits	11.00
Rent of town property	154.50
Registration of motor vehicles, 1948 permits	1,930.66

Receipts Other than Current Revenue:

Temporary loans in anticipation of taxes during year	\$ 25,000.00
Long term notes during year....	4,200.00
Refunds	37.95
Trust funds	625.00
Sale of town property	125.00
Sale of cemetery lots	260.00
Recovery repairs to cem'ry fence	13.41
Refund: Ames Contruc. Co., for Street repairs acct. sewer.....	404.02
Sale of culvert	33.60
Tar for driveways	269.00
Discounts and abatements	806.97
<hr/>	
Total receipts other than current revenue...	\$ 31,774.95
<hr/>	
Total receipts from all sources.....	\$ 99,810.20
Cash on hand January 1, 1948	3,753.14
<hr/>	
Grand total	\$103,563.34

 PAYMENTS
General Government

Town officers' salaries	\$ 1,030.00
Town officers' expenses	1,608.50
Election and registration	312.45
Municipal Court expenses	379.00
Town hall expense	1,243.67

Protection of Persons and Property

Police Department	671.39
Fire Department	1,713.26

Health Department

Health Dept., including Nurse and Health Officer's expense	1,385.84
Vital Statistics, 1947-1948	31.50
Sewer maintenance	517.33

Highways and Bridges

Emergency repair on bridge	1,369.13
Town road aid	252.63
Town maintenance—summer \$ 2,603.37	
Town maintenance—winter 5,430.11	
	<hr/>
	8,033.48
Public Service, elec. lights, street and town hall	2,366.75
General expenses of Highway Dept.....	619.31
Town roads—tarvia	2,787.40

Public Welfare

Old Age Assistance	1,340.14
Town poor	159.19

Patriotic Purposes

Memorial and Veterans' Assn.	250.00
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Recreation

Park	89.50
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Public Service Enterprises

Hydrant service, including Dover.....	625.00
Cemeteries	882.39

Unclassified

New Hampshire Forge & Foundry Co. taken by town for unpaid taxes.....	1,551.34
Discounts, abatements and refunds.....	1,800.86

Interest

Paid on temporary loans in anticipation of taxes	345.85	
Paid on long term notes	456.65	
	<hr/>	802.50

*Outlay for New Construction
and Permanent Improvement*

Clement Road	3,139.30	
Sidewalk construction	980.00	
Sewer construction	406.75	
New equipment, highway	3,526.38	
	<hr/>	\$ 8,052.43

Indebtedness

Payments on temporary loans in anticipation of taxes.....	25,000.00	
Payments on long term notes	4,500.00	
Payments to trustees, trust funds..	625.00	
	<hr/>	30,125.00

Payments to Other Governmental Divisions

Spec. poll taxes at \$3 paid to State	17.00	
Taxes paid to county.....	5,225.25	
Payments to School Districts.....	22,836.06	
	<hr/>	\$ 28,078.31

Total payments for all purposes	98,078.30	
Cash on hand December 31, 1948	5,485.04	

Grand total \$103,563.34

SCHEDULE OF TOWN PROPERTY

Town Hall:

Land and Buildings	\$ 10,000.00
Furniture and Equipment	500.00

Fire Department:

Equipment	8,000.00
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Highway Department:

Equipment	4,000.00
Land and Buildings	500.00

Parks, Commons and Playgrounds:	500.00
---------------------------------------	--------

\$ 23,500.00

LIST OF TOWN PROPERTY

Town Hall:

Land and Buildings
Furniture and Equipment

Wharf Lands:

Fire Department:

Equipment
1 LaFrance Truck, Attachment of Chemical
1 Ford Truck, ladder, hose and other equipment

Schools:

Land and Buildings
Equipment

Parks, Commons and Playgrounds:

Cemeteries:

Highway Department:

Land and Buildings
Equipment
2 New Ford Trucks
1 Tractor and 2 Snow Plows
1 International 1½ ton dump truck with
2 snow blades
2 graders
1 roller (road)
2 sidewalk plows
1 gasoline pump
1 slip drag (wood)
2 drags (steel)
1 sidewalk roller
2 tar kettles
New sanding machine
Road tools

TOWN CLERK'S REPORT

Received and paid Town Treasurer:

Received for auto permits

For 1947, Dec. 1, 1947 to Feb.

27, 1948 \$ 54.83

For 1948 to Dec. 1, 1948..... 1,875.83

_____ \$ 1,930.66

Received from dog licenses..... 192.00

Deducted for fees 15.80

_____ 176.20

Received rebate on telephone 21.53

Received on filing fees 11.00

Respectfully submitted,

CLEOPHAS E. HUDON,

Town Clerk.

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT

Levy of 1948

Dr.

Taxes committed to collector:

Property taxes	\$ 58,434.34	
Bank stock taxes....	94.00	
Poll taxes	1,586.00	
	<hr/>	\$ 60,114.34

Added:

Poll taxes	\$ 24.00	
Property taxes	77.00	
Bank stock taxes ...	18.00	
	<hr/>	\$ 119.00
		<hr/> \$ 60,233.34

Remittances to Treasurer:

Property taxes	\$ 51,521.44	
Bank stock taxes ...	102.00	
Poll taxes	1,074.00	
Abatements, polls ..	142.00	
Discounts	664.97	
	<hr/>	\$ 53,504.41
Abatements, property	1,201.20	
	<hr/>	\$ 54,705.61
Abatements, school taxes, Dover	245.72	
	<hr/>	\$ 54,951.33
		<hr/> \$ 5,282.01

Uncollected taxes, property	\$ 4,888.01
Uncollected taxes, polls	394.00
	<hr/>
	\$ 5,282.01

Levy of 1947

Uncollected taxes as of Dec. 31, 1947:

Property taxes	\$ 6,574.23
Poll taxes	426.00
	<hr/>
	\$ 7,000.23

Collected and Paid Treasurer:

Property taxes	\$ 6,313.44
Poll taxes	254.00
	<hr/>
	\$ 6,567.44

\$ 432.79

Abatement—John R. Mathes	200.72
------------------------------------	--------

\$ 232.07

Uncollected:

Property taxes	\$	60.07	
Poll taxes		172.00	
		<u> </u>	
	\$		232.07

Levy of 1946

Uncollected Taxes as of Dec. 31, 1947:

Property taxes	\$ 2,219.99	
Poll taxes	20.00	
	<u> </u>	\$ 2,239.99

Collected and Paid to Treasurer :

Property taxes	\$ 2,219.99	
Poll taxes	10.00	
	<hr/>	\$ 2,229.99
Due poll taxes	\$	10.00

Levy of 1945

Uncollected Taxes as of Dec. 31, 1947:

Poll taxes	\$ 25.00
Paid Treasurer	5.00
	<hr/>
Poll taxes due	\$ 20.00

Levy of 1944

Uncollected Taxes as of Dec. 31, 1947:

Poll taxes	\$ 1.00	
Paid Treasurer	2.00	
	<hr/>	
	\$ 1.00	<i>Overpaid</i>

Redeemed 1945

Mildred Fagen	\$ 15.00	
Interest	2.13	
	<hr/>	\$ 17.13

Ashton Rollins Est...	891.69	
Interest and costs...	89.16	
	<hr/>	\$ 980.85
		<hr/>
		\$ 997.98

Paid Treasurer:

1945—interest and costs	\$ 91.29
1946—interest and costs	201.35
1947—interest and costs	289.57
1948—interest and costs	2.98
	<hr/>
	\$ 585.19

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

July 21, 1948

BOARD OF SELECTMEN

Rollinsford, New Hampshire

Submitted herewith is the report of an audit and examination of the accounts of the Town of Rollinsford which was made by this Division. This audit covered the fiscal year ended December 31, 1947 and the period from January 1st to June 15th, 1948. Exhibits as hereafter listed are included as part of the report which is made up in three sections as follows:

Section I —Fiscal Year Ended December 31, 1947

Section II —Period January 1st to June 15th, 1948

Section III—Statistical Tables Covering Ten Yr. Period

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

COMPARATIVE BALANCE SHEETS—DEC. 31, 1946 TO DEC. 31, 1947: (Exhibit A)

Comparative Balance Sheets as of December 31, 1946 and December 31, 1947, are presented in Exhibit A. As indicated therein the Net Debt increased by \$9,981.58 during the year.

ANALYSIS OF CHANGE IN FINANCIAL CONDITIONS:
(Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Increases in Net Debt

Long term notes issued \$12,940.00

Decreases in Net Debt

Net budget surplus	\$ 2,947.87	
Tax collector's excess credits.....	10.55	
	<hr/>	\$ 2,958.42
Net increase		<hr/> \$ 9,981.58

COMPARATIVE STATEMENTS OF APPROPRIATIONS AND EXPENDITURES—ESTIMATED AND ACTUAL REVENUES: (Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1947, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net unexpended balance of appropriations of \$990.92, plus a net revenue surplus of \$1,956.95, resulted in a net budget surplus of \$2,947.87.

SUMMARY OF RECEIPTS AND EXPENDITURES: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1947, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1947, and June 15, 1948, is indicated in Exhibits F and P, respectively.

STATEMENT OF LONG TERM DEBT: (Exhibit O)

A statement of Long Term Debt, showing annual maturities of principal and interest is contained in Exhibit O.

STATISTICAL TABLES:

The third section of the report is comprised of statistical tables covering the ten year period from 1938 to 1947. These are as follows:

I —Comparative Balance Sheets

II —Comparative Statement of Indebtness, Valuation and Taxes

III—Comparative Statement of Taxable Valuation and Taxes Assessed

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible, totals of receipts and expenditures verified and classification of accounts noted.

GENERAL COMMENTS

BALANCE SHEET: (Exhibit A)

It will be noted that the appropriation balance due the school district as of December 31, 1947, amounted to \$11,000.00 rather than \$9,000.00, as originally reported. This is indicated by the appropriation statement (Exhibit C). This change and other Balance Sheet revisions, resulted in a Net Debt of \$10,658.86, on December 31, 1947, instead of \$9,579.51, the amount originally shown.

SCHOOL TAX ON SET-OFF PROPERTY:

Certain properties in the Town of Rollinsford are set off into the City of Dover for school purposes. In 1947 the assessed valuation of the set-off property amounted to \$41,850.00. This is deducted from the total valuation of the town when the school district tax rate is calculated, inasmuch as the school tax on this particular property is collected by the City of Dover. It has been the practise, however, for the Town of Rollinsford to assess both the town and school taxes upon the set-off property and subsequently to abate the school taxes thereon.

It is recommended that in the future only the town tax be assessed upon the set-off property. This will eliminate the necessity of making abatements of school taxes which in 1947 amounted to \$652.86.

"CLASS A" RECEIPTS AND PAYMENTS BOOK:

The use of the "Class A" form of receipts and payments book was recommended and will be adopted by the Board of Selectmen. This provides columns for the classification of all accounts which the abbreviated "Class B" form fails to do.

TAX ACCOUNTS:

The use of two of the prescribed forms by the Tax Collector was recommended. These are (1 the loose leaf columnar Cash Book, and (2 the "Record of Tax Sales" book. The loose leaf Cash Book provides columns for the segregation of property and poll taxes, interest, and redemptions from the tax sales by years of levy. The Record of Tax Sales book provides for the recording of complete information relative to each tax sale, indicating the amount for which it is subsequently redeemed. The unredeemed items at the close of the year should be carried as assets in the Balance Sheet.

Immediately following the tax sale a town voucher and check should be issued to the Collector for the total amount of taxes bought by the town, including the amount of taxes, interest to date of sale, fees and costs. The Collector, upon receipt of the check, credits the proper accounts in his warrant book, at the same time entering the amount of interest, fees and costs applicable thereto in the "Interest" column. A note should also be made in the right hand marginal column indicating that the tax was "bought by Town".

The Collector then endorses the check and remits it to the Treasurer to be credited as taxes and interest collected with the year of levy indicated.

All items included in the sale are then posted to the "Tax Sale Record Book" as previously stated.

DOG LICENSES:

The stubs of all Dog Licenses issued should be kept by the Town Clerk and all serial numbers properly accounted for.

CONCLUSION:

The accounts of all town officers which we examined were found in good condition and the accounting procedure, with exceptions as herein noted, conformed to the standards prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Rollinsford for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, *Director*

Division of Municipal Accounting
State Tax Commission

Norman P. Schauer, *Auditor*

Roger G. Guilmette, *Accountant*

July 21, 1948

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Rollinsford for the fiscal year ended December 31, 1947, and the period from January 1 to June 15, 1948, and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1947.

Respectfully submitted,

HAROLD G. FOWLER, *Director*

Division of Municipal Accounting
State Tax Commission

Norman P. Schauer, *Auditor*

Roger G. Guilmette, *Accountant*

TABLE I
TOWN OF ROLLINSFORD
COMPARATIVE BALANCE SHEETS—TEN YEAR PERIOD

	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947
ASSETS										
Cash	\$2,470.75	\$ 7,823.79	\$ 1,513.90	\$ 5,158.30	\$11,135.45	\$18,506.08	\$21,767.91	\$21,260.83	\$11,114.56	\$ 3,753.48
Accounts Receivable				2,457.14			1,587.00			
Unredeemed Taxes							797.06	858.95	981.63	3,313.40
Uncollected Taxes	2,673.32	2,777.94	3,839.41	4,601.50	1,841.11	2,900.87	3,002.95	4,132.97	4,739.45	7,048.77
Total Assets	\$ 5,144.07	\$10,601.73	\$ 5,353.31	\$12,216.94	\$12,976.56	\$21,406.95	\$27,154.92	\$26,252.75	\$16,835.64	\$14,115.65
Net Debt	1,060.56	144.59	4,991.56	520.72					677.28	10,458.86
Grand Total	\$6,204.63	\$10,746.32	\$10,344.87	\$12,737.66	\$12,976.56	\$21,406.95	\$27,154.92	\$26,252.75	\$17,512.92	\$24,574.51
LIABILITIES										
Accounts Payable	\$5,454.63	\$10,496.32	\$10,344.87	\$12,737.66	\$11,511.98	\$16,057.15	\$19,577.04	\$25,055.93	\$17,512.92	\$11,634.51
Long Term Notes Outstanding	750.00	250.00								\$12,940.00
Total Liabilities	\$6,204.63	\$10,746.32	\$10,344.87	\$12,737.66	\$11,511.98	\$16,057.15	\$19,577.04	\$25,055.93	\$17,512.92	\$24,574.51
Surplus					1,464.56	5,349.80	7,577.88	1,196.82		
Grand Total	\$6,204.63	\$10,746.32	\$10,344.87	\$12,737.66	\$12,976.56	\$21,406.95	\$27,154.92	\$26,252.75	\$17,512.92	\$24,574.51

TABLE II

TOWN OF ROLLINSFORD
COMPARATIVE STATEMENT OF TAXABLE VALUATION AND TAXES ASSESSED—TEN YEAR PERIOD

	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947
Land and buildings	\$ 581,305.00	\$ 556,795.00	\$ 565,620.00	\$ 566,695.00	\$ 572,945.00	\$ 578,305.00	\$ 561,500.00	\$ 605,675.00	\$ 680,825.00	\$ 751,830.00
Mills, Factories and Machinery	86,250.00	91,846.00	87,750.00	94,467.00	133,642.00	72,602.00	65,753.00	79,683.00	86,269.00	113,569.00
Electric Utilities	312,897.00	314,697.00	293,097.00	293,397.00	293,397.00	293,600.00	293,600.00	293,600.00	293,603.00	283,200.00
Horses	4,260.00	4,310.00	4,285.00	4,635.00	4,110.00	4,285.00	6,760.00	5,910.00	5,160.00	5,460.00
Cows	13,830.00	16,990.00	18,770.00	16,985.00	16,695.00	16,750.00	26,555.00	25,935.00	36,030.00	39,825.00
Other Neat Stock	90.00	180.00	180.00	550.00		180.00	288.00	80.00	675.00	
Sheep and Goats	198.00	246.00	204.00	264.00	360.00	192.00		456.00	36.00	110.00
Hogs										100.00
Fowls	390.00	515.00	620.00	385.00	625.00	605.00	580.00	185.00	665.00	394.00
Tractors							4,875.00			
Portable Mills	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00	1,400.00	1,000.00	1,000.00	
Wood and Lumber	8,500.00	150.00			3,000.00	16,050.00	10,000.00	285.00		20,000.00
Gasoline Pumps and Tanks	4,380.00	4,215.00	5,035.00	5,110.00	5,050.00	4,805.00	4,800.00	4,800.00	5,130.00	4,270.00
Stock in Trade	66,362.00	44,021.90	56,836.00	59,135.00	58,670.00	37,264.00	29,985.00	42,816.00	110,284.00	208,585.00
Aqueducts	32,000.00	32,200.00	32,200.00	32,200.00	32,200.00	32,200.00	32,200.00	16,200.00	30,600.00	
Growing Wood and Timber							13,090.00	9,505.00	9,230.00	8,360.00
Total Valuation	\$1,111,462.00	\$1,067,165.00	\$1,065,597.00	\$1,074,823.00	\$1,121,694.00	\$1,058,838.00	\$1,051,286.00	\$1,086,130.00	\$1,259,507.00	\$1,435,723.00
Tax Rate Per \$100.00	\$ 4.29 \$	4.05 \$	3.90 \$	4.17 \$	3.70 \$	3.88 \$	3.81 \$	4.55 \$	4.26 \$	3.82
Property Taxes	\$ 47,717.56	\$ 43,276.66	\$ 41,558.28	\$ 44,774.05	\$ 41,468.05	\$ 41,043.63	\$ 40,022.90	\$ 49,425.82	\$ 53,624.88	\$ 54,785.59
National Bank Stock Tax	87.00	87.50	42.50	77.50	77.50	74.50	74.50	94.00	94.00	94.00
Poll Taxes:										
Regular Polls at \$2.00	1,488.00	1,524.00	1,532.00	1,566.00	1,524.00	1,562.00	1,514.00	1,450.00	1,404.00	1,556.00
Special Polls at \$3.00							2,349.00	2,265.00		
Total Taxes Assessed	\$ 49,292.56	\$ 44,868.16	\$ 43,132.78	\$ 46,417.55	\$ 43,069.55	\$ 42,680.13	\$ 43,960.40	\$ 53,234.82	\$ 55,122.86	\$ 56,435.59

TABLE III
TOWN OF ROLLINSFORD
COMPARATIVE TABLE OF INDEBTEDNESS, VALUATION AND TAXES—TEN YEAR PERIOD

Fiscal Year	Long Term Notes	Net Debt or Surplus	Valuation	Total Taxes Assessed	Uncollected Taxes	Unredeemed Taxes	Average Local Tax Rate Per \$100	Average State Tax Rate Per \$100
January 31, 1939.....	\$ 750.00	\$ 1,060.56	\$1,111,462.00	\$49,292.56	\$2,673.32	\$	\$4.29	\$3.48
January 31, 1940.....	250.00	144.59	1,067,165.00	44,888.16	2,777.94		4.05	3.45
January 31, 1941.....		4,991.56	1,065,597.00	43,132.78	3,839.41		3.90	3.41
January 31, 1942.....		520.72	1,074,823.00	46,417.55	4,601.50		4.17	3.35
January 31, 1943.....		*1,464.58	1,121,694.00	43,069.55	1,841.11		3.70	3.23
January 31, 1944.....		*5,349.80	1,058,838.00	42,680.13	2,900.87		3.88	3.03
December 31, 1944.....		*7,577.88	1,051,286.00	43,960.40	3,002.95	797.06	3.81	3.07
December 31, 1945.....		*1,196.82	1,086,130.00	53,234.82	4,132.97	858.95	4.55	3.26
December 31, 1946.....		677.28	1,259,507.00	55,122.88	4,739.45	981.63	4.26	3.47
December 31, 1947.....	12,940.00	10,458.86	1,435,723.00	56,435.59	7,048.77	3,312.80	3.82	3.71

TABLE IV
TOWN OF ROLLINSFORD
TOWN OFFICERS' SURETY BONDS, 1947 AND 1948

	Number	Amount	Term Beginning
TAX COLLECTOR:			
Joseph L. Porter			
American Surety Company.....	04-471-221	\$8,000.00	March 11, 1947
American Surety Company.....	04-481-238	\$8,500.00	March 9, 1948
TOWN TREASURER:			
Charles W. Jackson			
American Surety Company.....	04-470-578	\$20,000.00	March 11, 1947
American Surety Company.....	04-480-648	\$20,000.00	March 9, 1948
TOWN CLERK:			
Cleophas E. Hudon			
The Fidelity & Casualty Co..	1581597	\$1,000.00	March 11, 1947 (Continuation Cert.)
The Fidelity & Casualty Co..	1581597	\$1,000.00	March 11, 1948 (Continuation Cert.)
ROAD AGENT:			
Roland Toussaint			
The Fidelity & Casualty Co..	2146883	\$3,000.00	March 11, 1947
The Fidelity & Casualty Co..	2184472	\$3,000.00	March 9, 1948

TREASURER'S REPORT

January 1st to December 31st, 1948

RECEIPTS

From:

Joseph L. Porter, Tax Collector:

1944 polls	\$	2.00	
1945 polls		5.00	
1946 polls		10.00	
1947 polls		254.00	
1948 polls		1,074.00	
1945 property		15.00	
1946 property		2,219.99	
1947 property		6,313.44	
1948 property		51,521.44	
Bank stock taxes		102.00	
Interest and costs		585.19	
Redempt'n Ashton Rollins Est.		891.69	
			\$ 62,993.75

From:

Cleophas E. Hudon, Town Clerk:

Auto permits	\$	1,930.66	
Telephone rebates		21.53	
Dog licenses		176.20	
Filing fees		11.00	
			\$ 2,139.39
Rent town hall		154.50	
Tar for driveways		269.00	
Sale of cemetery lots		260.00	
Cemetery trust funds		625.00	
Savings bank tax		986.87	

Railroad tax	947.02
Interest and dividend tax	692.63
Tax anticipation note	25,000.00
Notes acct. Clement Road repairs.....	2,200.00
Notes acct. highway truck and plow.....	2,000.00
Sale of old truck.....	125.00
Sale of culvert	33.60
Recovery repairs cemetery fence.....	13.41
Harry Brown, telephone rebates	11.47
American Legion, refund balance Memorial Day Fund	4.95
Refund acct. aid	129.12
Refund, acct. forest fires	13.50
Refund, Ames Construction Co. for street repairs acct. sewer	404.02
	<hr/>
	\$ 99,003.23

PAYMENTS

Paid: Orders Selectmen:

Year ending Dec. 31, 1948	\$ 96,646.33
Cemetery trust funds	625.00
	<hr/>
	\$ 97,271.33

Excess receipts over payments.....	1,731.90
Book balance Dec. 31, 1947.....	3,753.14
	<hr/>
Book balance Dec. 31, 1948.....	\$ 5,485.04

RESOURCES

Balance on hand Dec. 31, 1948 ·

Cash in bank	\$ 6,100.56
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Due from Joseph L. Porter, Tax Collector:

1945 polls	\$ 20.00	
1946 polls	10.00	
1947 polls	172.00	
1948 polls	394.00	
1947 property	60.07	
1948 property	4,888.01	
	<hr/>	\$ 5,544.08

Unredeemed property—New Hampshire Forge & Foundry Corp.	1,551.34	
	<hr/>	\$ 13,195.98

LIABILITIES

Due School District, 1947-48.....	\$ 2,000.00	
Due School District, 1948-49.....	11,000.00	
Due cemeteries and parks	485.39	
Due unpaid orders	1,422.24	
	<hr/>	\$ 14,907.63
	(RED)	\$ 1,711.65

NOTES OUTSTANDING

Notes acct. fire truck	\$ 3,000.00	
Notes acct. highway depart. truck and plow	2,000.00	
Notes acct. Locust St. sewer.....	5,440.00	
Notes acct. Clement Road	2,200.00	
	<hr/>	\$ 12,640.00
Excess of liabilities over assets		\$ 14,351.65

Other property owned by Town on tax deeds, being of doubtful value, is not carried in Resources.

Respectfully submitted,

CHARLES W. JACKSON,

Town Treasurer.

The undersigned auditors of the Town of Rollinsford accounts have examined the books of the Selectmen, Town Treasurer, Town Clerk, Tax Collector, Highway Agent, Trustees of Public Funds, for the year ending December 31, 1948, and find all cash entries sustained by appropriate vouchers and castings correctly made and footings agree.

GERTRUDE P. TOUSSAINT,

ALFRED F. DUBE,

Auditors.

DETAILED STATEMENT OF PAYMENTS GENERAL GOVERNMENT

TOWN OFFICERS' SALARIES

Selectmen

Blanche E. Valliere, Secretary	\$ 250.00
Arline G. Stockdale, Chairman	150.00
Herbert F. Cole	150.00

Town Clerk

Cleophas E. Hudon	100.00
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Town Treasurer

Charles W. Jackson	60.00
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Tax Collector

Joseph L. Porter	300.00
(Bal. of \$100.00 to be paid March 1st)	

TOWN OFFICERS' EXPENSES

Tax Collectors' Association	\$ 2.00
Stationery	4.30
Telephone service	7.07
Mailing Town Reports	31.90
John F. Beamis, legal service	25.00
Alfred F. Dube, service as auditor	10.00
Gracia R. Nolette, service as auditor	10.00
Telephone service	5.70
C. E. Hudon, attending meeting	13.00
Telephone service	6.07
Ralph S. Wentworth, Town Clerk bond	5.00
Herbert Cole, use of auto to committee meeting	10.00

Arline G. Stockdale, Comm. Meeting, Exeter..	5.00
Blanche E. Valliere, Comm. Meeting, Exeter stamps for inventories	10.10
Ralph S. Wentworth, Town Officers' bonds....	100.00
Ethel Waldron, real estate report.....	.20
Herbert Cole, taking inventory of town, use of car	25.00
Arline Stockdale, taking inventory of town....	10.00
Blanche E. Valliere, taking inventory of town.	10.00
Anna M. Morin	19.60
Assoc. of N. H. Assessors	2.00
Telephone service	9.95
A. E. Martel, books	20.12
Page Printing Co. tax bills	10.30
Telephone service	3.65
Ralph S. Wentworth, Tax Collector's bond....	42.50
Arline G. Stockdale, Public Welfare Conf.....	2.00
Blanche E. Valliere, Public Welfare Conf., use of auto	3.50
Telephone service	3.85
Div. Municipal Auditors, audits of town books	127.43
Brown & Saltmarsh, Inc., supplies	22.20
John F. Beamis, legal service	25.00
Telephone service	6.30
Telephone service	5.50
Joseph L. Porter, bal. of salary, 1947 collector of taxes	135.00
Joseph L. Porter, cost of post sale for taxes....	1.87
N. H. Assessors' Association	2.00
Arline G. Stockdale, Assess. Meet., Manchester	5.00
Blanche E. Valliere, Assess. Meet., Manchester, use of auto	8.00
Telephone service	3.80
Page Printing Co., printing town report	535.86
Whiting Stationery Co.	2.85
Page Printing Co., voting list	128.40

Arline G. Stockdale, boundary line inventory . .	10.00
Celia Herbert, Am. Legion Aux., lunch for town officers at polls	3.00
J. Norman Dodier, picture taken for town rept.	10.00
Herbert F. Cole, boundary line inventory	10.00
Herbert F. Cole, meeting in Concord, use of car	10.00
Arline G. Stockdale, meeting in Concord	5.00
Edson C. Eastman, 500 town vouchers	10.17
Town Clerk, telephone service	7.30
Arline G. Stockdale, attending auction sale of N. H. Forge & Foundry in Manchester	5.00
Herbert F. Cole, attending auction sale of N. H. Forge & Foundry in Manchester, use of car.	10.00
Blanche E. Valliere, attending auction sale of N. H. Forge & Foundry in Manchester	5.00
Cleophas E. Hudon, town clerk expenses	43.00
Town Clerk, telephone service	5.15
Joseph L. Porter, expense and use of car	50.00

ELECTION AND REGISTRATION

Harold J. Page, 1947	\$ 15.00
Page Printing Co., 800 ballots	16.20
Herbert Cole, 1947-1948	30.00
Pascal Caron	6.00
George T. Lord	6.00
Madeline Wentworth	6.00
Helen Desjardine	6.00
Joseph Poirier	4.00
Grover C. Philpott	15.00
H. J. Page	15.00
Ralph S. Wentworth	7.50
Harry Brown, police duty	6.00
Eva M. Goodwin, new checklist	10.00
Joseph Poirer, nails and labor	1.00
Joseph Poirier	4.00

	1947	1948
Madeline Wentworth	6.00	6.00
Helen Desjardine	6.00	6.00
George T. Lord	6.00	6.00
Pascal Caron	6.00	6.00
Ralph S. Wentworth	7.50	7.50
Harry Brown police duty	6.00	6.00
Grover C. Philpott	15.00	10.00
Gerard A. Letarte	15.00	10.00
Harold J. Page	15.00	10.00
Granite State Press, Inc., 300 sample ballots..		4.75
Joseph Caouette, setting pipes at polls.....		4.00
Edward E. Hudon, substitute as town clerk...		6.00

TOWN HALL EXPENSE

Wm. Borkowski, janitor service	\$	35.00
Electric lights		4.40
Salmon Falls Water Co.		7.80
Wm. Borkowski		35.00
Ralph S. Wentworth, insurance town hall and boiler		166.38
Wm. Borkowski		35.00
Electric lights		4.40
Ralph S. Wentworth, insurance town hall and furniture		148.76
R. C. Ricker		25.71
Mr. Tift, picture taken, not used.....		3.00
Highway Dept., labor		17.50
C. E. Hudon, insurance, town hall		91.88
Electric lights		5.76
Wm. Borkowski		35.00
Parent Bros.		15.00
Electric lights		7.92

Salmon Falls Water Co.	7.80
Wm. Borkowski	35.00
Rideout's Hardware	4.00
Electric lights	6.00
Charles Morest	10.00
Joseph Caouette, janitor service	25.00
A. J. Boucher, soap and lye	4.43
Electric lights	6.16
Sup-Ser-Sup-Co., 15 tons coal	232.50
Nutter's Rexall	1.35
Joseph Caouette	25.00
Salmon Falls Water Co.	7.80
Electric lights	6.16
Joseph Caouette, service and labor	26.50
Rideout's Hardware	1.84
Joseph Caouette, service and supplies	25.44
Electric lights	3.52
Berube's I.G.A., 10 bulbs	1.70
Electric lights	2.24
Joseph Caouette	25.00
Sup-Ser-Sup-Co., 1 cord hardwood	16.50
Electric lights	3.12
Salmon Falls Water Co.	7.80
Joseph Caouette, janitor service and labor....	29.90
Hoitt & Wentworth, glass for window	5.16
Joseph Caouette, mason work and material....	39.18
Electric lights	5.44
Joseph Caouette, janitor service	35.00
Electric lights	4.96
Nutter's Rexall Store, electric bulbs66

POLICE DEPARTMENT

Harry Brown, expenses on calls, use of auto, '47 \$	63.23
Telephone service	14.88
Harry Brown, refund on telephone calls, 1947.	11.47

Telephone service	7.28
Telephone service	5.44
Telephone service	10.55
Telephone service	5.20
Harry Brown, police duty, McCoole sale.....	36.00
Telephone service	6.30
Nutter's Rexall Store, batteries.....	1.05
Herbert Cole, police duty, McCoole sale	20.18
Telephone service	7.00
Telephone service	10.77
Telephone service	7.90
Telephone service	8.75
Harry Brown, part of salary	50.00
Albert J. Hahn, salary in full	50.00
Harry Brown, salary in full	150.00
Herbert F. Cole, salary in full.....	50.00
Telephone service	7.80
Telephone service	7.70
Harry Brown, expenses on calls and use of auto, 1948	42.43
Nutter's Rexall Store, batteries	1.10
	<hr/>
	\$ 575.03
Workmen's Compensation	\$ 60.20

FIRE DEPARTMENT

Telephone service	\$ 11.25
Rideout's Hardware, batteries	2.75
Telephone service	4.98
Fire Protection Co., alarm control	39.60
Letarte's Shell Sta., 25 cross links and labor..	17.37
Telephone service	20.98
Chase's Garage, gas and labor	3.90
Letarte's Shell Station, oil and gas	6.75

Telephone service	11.43
Ralph S. Wentworth, ins. on Ford fire truck..	43.30
Forestry Recreation Warden's Training School	27.00
Letarte's Shell Station, gas, oil	6.60
Salmon Falls Garage, gas, oil	3.47
Jean's Auto Service, gas and repairs	19.78
Telephone service	3.10
Jean's Auto Service, grease job	6.00
Letarte's Shell Station, gas, oil, grease	2.73
Chase's Garage, supplies	10.10
Rideout's Hardware, 50 ft. hose	13.80
Telephone service	19.18
Ralph S. Wentworth, insurance on truck.....	100.00
Telephone service	16.05
Rideout's Hardware, supplies	2.95
Wm. Borkowski, welding fire truck.....	2.50
Jean's Auto Service, bulbs for fire truck.....	1.90
Salmon Falls Garage, gas, oil	6.75
American Fire Equipment Co., supplies	5.39
Jean's Auto Service, labor on fire truck.....	1.50
Telephone service	16.05
Letarte's Shell Station, gas, oil.....	4.71
Edward Flanagan, paint for fire house.....	16.80
Ralph S. Wentworth, insurance on fire truck..	87.22
Telephone service	4.95
Wm. Borkowski, welding fire box.....	2.00
Telephone service	11.25
Salmon Falls Garage, gas, oil	8.40
Letarte's Shell Station, gas, oil	4.54
Letarte's Shell Station, gas	5.58
Telephone service	16.15
Jean's Auto Service, gas	2.10
Telephone service	16.10
Chase's Garage, gas, battery	22.57
Forestry Recreation Dept., supplies.....	4.02
American LaFrance Corp., gaskets	4.80

Telephone service	16.30
Chase's Garage, gas	5.00
Letarte's Shell Station, oil	3.01
Edward Flanagan, Fire Chief salary in full...	200.00
Chemical Hose Co., No. 3, firemen's salary in full	600.00
Fire Protection Co., hose and brass couplings..	75.00
American Fire Equipment Co., 18 prs. woolen mittens	27.24
Chase's Garage, labor on truck.....	19.90
Telephone service	16.00
Telephone service	16.10

\$ 1,616.90

Workmen's Compensation insurance..... \$ 61.21

HEALTH DEPARTMENT

Health Department, including Nurse & Health

Officers' expensee \$ 1,385.84

STREET LIGHTING

Public Service Co. of N. H., street lights..... \$ 2,366.75

CHARITIES AND RELIEF

OVERSEER OF POOR

Arline G. Stockdale, Herbert Cole, Blanche Val- liere	\$ 113.25
Mrs. Hugh Jones	\$ 45.94

(Reimbursed by county to town)

Old Age Assistance 1,340.14

PATRIOTIC PURPOSES

Martel-Roberge Post	\$	250.00
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STATE TREASURER

F. Gordon Kimball, poll taxes 1944-1945.....	\$	17.00
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PARKS AND PLAYGROUNDS

Labor	\$	89.50
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TEMPORARY LOANS IN ANTICIPATION
OF TAXES

Rollinsford Savings Bank, payment on loan in full in anticipation of taxes	\$	25,000.00
Interest		345.85
Interest on loan		194.10

UNPAID TAXES

New Hampshire Foundry, taken by town for unpaid taxes	\$	1,551.34
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ABATEMENTS REFUNDED

American Twine and Fabric Corp. for 1947....	\$	530.75
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COUNTY TREASURER

Thomas K. Davenhall, County tax.....	\$	5,225.25
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HYDRANT SERVICE

Salmon Falls Water Co.	\$	525.00
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HYDRANT RENTAL

Dover Water Works	\$	100.00
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ROLLINSFORD SCHOOL DISTRICT

Paid to School for Year 1948

May 17	\$	5,000.00
July 9		4,040.64
October 4		5,000.00
December 6		8,661.79
		<hr/>
	\$	22,702.43

Paid to Account of School

Leo Soucy, dogs and cats killed and buried....	\$	13.00
Leo Soucy, 3 dogs killed and buried.....		9.00
Leo Soucy, 2 dogs killed and buried.....		6.00
Leo Soucy, dog tax collector and expenses.....		54.80
Salmon Falls Water Company		37.20
Wheeler & Clark, dog tags and license book...		10.63
Leo Soucy, dog killed and buried		3.00

SCHOOL ABATEMENTS

Refunds to be paid to Dover on their rates

Marion D. Brydia.....	\$	56.88
Howard Pinkham		56.88
Hannah B. Rollins		36.56
Harry Walker		36.56
George T. Lord		65.00
Dennis R. Murphy		56.88
John Angelopoulos		65.00
Peter Daeris		89.18
		<hr/>
	\$	463.14
American Twine & Fabric Corp., abatement for 1947	\$	530.75
Joseph L. Porter, abatement on poll taxes.....		142.00
Joseph L. Porter, 2% discount on taxes.....		664.97
		<hr/>
	\$	1,800.86

ATTENTION—Broadway section of Rollinsford, if you want to abolish your school abatement and have a voice in your school affairs, contact your Town Representative and see what he can do for you in Concord.

ROAD AGENT'S REPORT

January 1, 1948 to December 31, 1948

ROLAND TOUSSAINT, *Road Agent*

TOWN MAINTENANCE

Paid:

Roland Toussaint, labor	\$ 652.50
Cyrille Toussaint, labor	215.00
Arthur Lemay, labor	221.00
Theodore Lampesis, sand	183.50
Raymond S. Toussaint, labor	69.00
Joseph Boisvert, labor	6.00
Arthur Toussaint, tractor use	213.00
Ovide Viel, tractor	31.50
Joseph King, labor	167.25
Hector Morin, labor	36.00
Roland Toussaint, Faltin Express on pipe	1.35
Alfred Morin, labor	37.50
Ornald Oxner, labor	3.00
Ed. Wentworth, gravel	1.20
John Berube, axe handle75
F. E. Grimes, scales, cold patch	2.50
Frank W. Kimball, labor75
Whiting Store, time books	1.50
Richard Croteau, labor75
George Emery, fence post	3.30
C. E. Hudon, insurance on truck No. 2...	73.18
Jean's Auto Service, gas and oil	8.70
Rideout's Hardware, supplies	5.74
Roux's Garage, gas and oil	36.85
Diamond Match, cedar post	6.00
John R. Mathes & Son, lumber creek br'ge	38.48
Marshall's Station, gas	2.60
Jean's Auto Service, truck inspec. and gas	7.70

Paid:

Benjamin Stockdale, yard space	10.00
Rideout's, shovels and supplies	17.00
R. C. Hazelton, culverts	74.06
Raym. Morgridge, ready mix cold patch	84.00
Benoit's, repairs and welding	124.00
Roux's Garage, gas and oil	44.73
Jean's Auto Service, inspection and gas ..	10.30
Chase's Gar., labor, repairs, gas, battery ..	81.24
George Foster, road posters	4.50
Roux's Garage, gas and truck rent	25.30
R. C. Hazelton, culverts	33.60
Rideout's, cement supplies	4.40
Joseph Porter, gas	6.10
William Borkowski, welding on truck	1.50
Cogswell, paint	1.95
Jean's Garage, truck inspection and gas ..	12.70
Arthur Toussaint, rent town trucks	35.00
V. H. Cogswell, 1 bush scythe	2.75
Dewhirst Motor Sales, oil for truck	3.50
Raymond Morgridge, cold patch	138.00
Jean's Auto Service, gas	7.25
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	\$ 2,748.48

GARBAGE

Paid:

Roland Toussaint, labor	\$ 38.75
Raymond S. Toussaint, labor	256.00
Robert Grant, collecting garbage	16.50
Raymond Lepage, collecting garbage	57.00
Leonard Turcotte, collecting garbage	7.50
Cyrille Toussaint, collecting garbage	3.75
Joseph King, collecting garbage	11.25
Arthur Lemay, collecting garbage	3.75
Rene Ouellette, collecting garbage	78.00

Paid:

Richard Croteau, collecting garbage.....	180.75
Honore Ouellette, collecting garbage.....	9.00
Alexander Croteau, collecting garbage...	3.75
Willard Rowe, labor	6.00
Louis Nadeau, collecting garbage.....	4.50
Alphonse Poirier, collecting garbage.....	68.25
Alfred Morin, collecting garbage.....	10.50
Edward Dube, collecting garbage	4.50
Frank Gagnon, collecting garbage.....	4.50
Zephrien Lemay, collecting garbage	3.75
Hector Morin, collecting garbage.....	12.75
Ceyrice Morest, collecting garbage	5.25
Frank W. Kimball, collecting garbage ...	15.00
Leo Boisvert, collecting garbage	11.25
Sylvio Perreault, collecting garbage	18.00
David Croteau, collecting garbage.....	19.50
John R. Mathes & Son, lumber, fence post	14.40
Willard C. Rowe, bull dozer pushing back dump	75.00
Chase's Garage, gas and oil	31.96
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	\$ 971.11

SEWERAGE

Paid:

Roland Toussaint, labor	\$ 184.25
Cyrille Toussaint, labor	11.50
Arthur Lemay, labor	13.00
Joseph King, labor	113.00
Alphonse Poirier, labor	6.00
Frank Gagnon, labor	3.00
Edward Dube, labor	6.00
Louis Nadeau, labor	7.50
Richard Croteau, labor	3.75
Miles & Rowe, labor	6.00

Paid:

Rideout's, bolts and supplies	5.78
Sewerage disposal, opening Washington St. sewer	5.00
Diamond Match, Akron pipe cement....	10.65
Ames Construction Co.	137.00
Diamond Match Co., Akron pipe	11.60
	<hr/>
	\$ 524.03

BRIDGE REPAIRS

Paid:

Roland Toussaint, labor	\$ 40.00
Joseph King, labor	75.00
Sylvio Perreault, labor	51.00
Cyrille Toussaint, labor	5.00
Diamond Match, bridge plank	275.44
Rideout's Hardware, supplies for bridge.	55.70
Neal Hardware, paint	25.11
Benoit's, labor and material.....	841.88
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	\$ 1,369.13

TARRING

Paid:

Raymond S. Toussaint, labor	\$ 6.00
Roland Toussaint, labor	138.75
Cyrille Toussaint, labor	80.25
Joseph King, labor	41.25
Arthur Lemay, labor	72.75
Raymond Lepage, labor	14.25
Joseph Boisvert, labor	34.50
Roland Roberge, labor	3.00
Joseph Porter, sand	20.40
Ovide Viel, use of shovel	80.00

Paid:

Ray. Lepage, labor	18.75
Paul Dumont, labor	10.13
Albert Hahn, cop service	6.00
Edward Sullivan, labor	10.13
Paul Hudon, labor	10.13
Philip Desjardins, labor	10.13
Melase Belliveau, labor	7.88
Robert Garneau, labor	13.50
Maurice Caron, labor	19.50
Maurice Gagnon, labor	13.50
Robert Dodier, labor	10.13
Frank Quaguetta, labor	3.38
Paul Caouette, labor	6.75
William Thomas, labor	6.75
Frank Gagnon, labor	6.00
Alphonse Theberge, labor	7.50
Trimount Tar Company	1,063.48
City of Dover, cold patch	187.50
Roux's Garage, gas	21.90
Trimount Tar Company	767.03
Trimount Tar Company	209.13
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	\$ 2,900.35

CLEMENT ROAD

Paid:

Roland Toussaint, labor	\$ 313.75
Joseph King, labor	69.75
Arthur Lemay, labor	119.00
Cyrille Toussaint, labor	186.35
Alfred Morin, labor	31.50
Roland Roberge, labor	17.25
Hector Morin, labor	18.75
Theodore Lampesis, gravel	76.50

Paid:

Arthur Toussaint, tractor	39.00
Frank Gagnon, labor	24.75
Raymond S. Toussaint, labor	27.75
Paul Lemay, tending pit gate.....	15.00
Roland Toussaint, telephone calls.....	.60
Hebert Auto Body, labor on truck.....	1.50
Joseph Porter, sand	1.90
Joseph Boisvert, labor	24.00
Raymond Lepage, labor	18.75
Maurice Caron, labor	12.00
Ovide Viel, tractor	52.50
Maurice Hatfield, sand	5.50
Robert Bisson, labor	4.50
Richard Dodier, labor	4.50
Paul Hudon, labor	4.50
Edward Sullivan, labor	4.50
Arthur Brunelle, labor	4.50
Maurice Gagnon, labor	4.50
Paul Caouette, labor	4.50
Raoul Therrien, labor	2.25
Paul Dumont, labor	2.25
Philip Desjardins, labor	2.25
Robert Therrien, labor	2.25
John Ouellette, labor	13.50
Robert Garneau, labor	9.00
Albert Grant, labor	4.50
Octave Pelletier, labor	5.25
Arsene Dumont, labor	4.50
Lorenzo Baer, labor	4.50
George Lord, labor	20.00
James Lampesis, tractor shovel	250.40
V. H. Cogswell, Inc., 2 hoes	3.50
Clement & Wentworth, power shovel and truck	83.40
Letarte's Station, gas and oil	22.32
Trimount Tar Company	1,208.38

Paid:

Trimount Tar Company	414.75
Roux's Garage, gas, oil	25.70
	<hr/>
	\$ 3,166.30

NEW TRUCK APPROPRIATION

Paid:

Dewhirst Motor Sales, new 2 ton truck.. \$	2,500.00
Ralph S. Wentworth, insurance on new truck No. 1	66.85
Ted Chabot, lettering truck No. 1.....	10.00
John R. Mathes, lumber	3.04
Benoit's, head board	35.00
R. C. Hazelton, V. plow, new truck.....	595.00
R. C. Hazelton, push pipes, spare.....	54.48
R. C. Hazelton, electric lift & push pipes	210.90
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	\$ 3,475.27

SEWER CONSTRUCTION

Paid:

Roland Toussaint, labor	\$ 93.75
Joseph King, labor	27.00
Arthur Lemay, labor	36.75
Cyrille Toussaint, labor	42.00
Arthur Toussaint, tractor	8.00
Alfred Morin, labor	6.75
Theodore Lampesis, gravel and loader ..	31.50
Ovide Viel, tractor	21.00
W. C. Rowe, bull-dozer	105.00
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	\$ 371.75

SNOW REMOVAL

Paid:

Roland Toussaint, labor	\$ 678.75
Joseph King, labor	138.75
Cyrille Toussaint, labor	54.75
Raymond S. Toussaint, labor	266.00
Arthur Lemay, labor	118.13
Andrew Plante, labor	18.00
Joseph Boisvert, labor	21.00
Leonard Morin, labor	2.63
Leo Boisvert, labor	18.00
Hector Morin, labor	18.00
Richard Croteau, labor	34.13
Alphonse Poirier, labor	19.50
Arthur Toussaint, labor	10.50
Omer Morest, labor	64.25
Roland Roberge, labor	6.00
Paul Dumont, labor	4.50
Donald Chase, labor	10.88
Willard Rowe, labor	173.00
Raymond Poirier, labor	11.63
David Croteau, labor	4.50
Maurice Caron, labor	15.38
Maurice Gagnon, labor	15.38
Leo Bisson, labor	10.88
Raymond Lepage, labor	20.63
Richard Senechal, labor	4.50
Robert Garneau, labor	5.25
William Glovinski, labor	11.63
Robert Bisson, labor	7.50
Lucien Toussaint, labor	24.00
Wilfred Michaud, labor	4.50
Bruce Chase, labor	6.00
Roland Caouette, labor	4.50
Edward Sullivan, labor	4.13
Donald Grant, labor	8.25

Paid:

Clarence Grant, labor	3.00
Bliss Garvin, labor	6.00
William Thomas, labor	25.25
Sylvio Perreault, labor	3.00
Richard Cheney, labor	6.00
Lewis Brothers, labor	3.00
Benoit's, labor, parts	203.37
Marshall's Station	16.72
Ralph Oxner, truck plow	424.90
Joseph Porter, gas	11.69
Rideout's, shovels	12.50
Raymond Morgridge, plow	132.00
Jean's Auto Service, gas	7.76
Roux's Garage, gas and labor	46.20
Clarence Gray, gas	10.25
R. C. Oxner, truck plow	172.88
Raymond Morgridge, plow	82.50
Chase's Garage, chains, gas	74.13
Letarte's, gas	37.38
V. H. Cogswell, hydraulic oil	2.55
M. P. D. Motor Express, on pipe88
R. C. Hazelton, push rods	57.70
Raymond Morgridge, plow	91.50
R. C. Oxner, truck plow	198.35
Miles & Rowe, bull-dozer and shovel	355.90
R. C. Oxner, truck and plow	185.98
Roux's Garage, gas	37.52
R. C. Oxner, plow	86.25
Benoit's, plow parts and labor	184.81
Raymond Morgridge, plow	61.00
R. C. Hazelton, plow parts	22.56
R. C. Oxner, truck plow	108.76
Chase's Garage, chains, gas, repairs	103.38
Marshall's Station, gas	47.22
Turcotte Motor Sales, parts, labor	44.00
William Borkowski, parts, labor	44.00

Paid:

Raymond Morgridge, truck plow	18.00
Casellini Venelale, tractor repairs	550.18
Letarte's Station, gas and oil	14.06
Benoit's, tractor and truck plow, repairs	124.14
A. Turgeon, salt for winter sand	65.25
Salmon Falls Garage, anti-freeze	24.30
Willis Wentworth, sand, gravel	22.20
Seavey Hardware, snow fence, wire	6.50
Raymond Morgridge, use of loader	54.60
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	\$ 5,605.55

PARKS AND PLAYGROUNDS

Paid:

Roland Toussaint, labor	\$ 10.00
Joseph King, labor	12.75
Arthur Lemay, labor	12.75
Cyrille Toussaint, labor	6.00
W. C. Rowe, bull-dozer, labor	48.00
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	\$ 89.50

SIDEWALK CONSTRUCTION

Paid:

Frank J. Grimes, 490 yds. asph. sidewalk	\$ 980.00
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	\$ 980.00

TOWN HALL

Paid:

Roland Toussaint, labor	\$ 7.00
Arthur Lemay, labor	5.25
Alfred Morin, labor	5.25
	<hr/>
	\$ 17.50

PUBLIC SERVICE ENTERPRISES

CEMETERIES AND PARKS

RECEIPTS

Year Ending December 31, 1948

Appropriated by Town, March 9, 1948:

Cemeteries	\$	450.00
Parks		125.00
Received from sale of cemetery lots		260.00
Received from Paul St. Hillaire, repairing fence		13.41
	\$	848.41

Balance due from year ending Dec. 31, 1947:

Pike Fund	\$	398.29
Regular Fund		260.58
	\$	658.87
	\$	1,507.28

EXPENDITURES

William J. Thomas, labor	\$	268.00
William J. Thomas, truck		48.00
William J. Thomas, grading lots ..		125.00
Harry Brown, labor		135.38
Hector Barber, labor		220.13
Ovid Viel, mowing and raking		18.00
Eva M. Goodwin, typewriting		10.00
Rideout's Hardware Store, seed, pump, etc.		40.79

Seavey's Hardware Store, cord	2.65		
John R. Mathes & Sons, lumber . . .	8.94		
Joseph L. Porter, loam	4.50		
Andrew Wentworth, plants	1.00		
		<hr/>	
		\$	882.39
			<hr/>
		\$	624.89

Town of Rollinsford, Road Department:

Labor, Locust Field	\$	89.50	
Tarring Road, cemetery		50.00	
		<hr/>	
		\$	139.50
			<hr/>
Balance due Cemetery and Park Fund	\$		485.39
Pike Fund	\$	398.29	
Regular Fund		87.10	
		<hr/>	
		\$	485.39

CEMETERY TRUST FUNDS

	Old Town Cemetery	New Town Cemetery	Saint Patrick's Cemetery	Saint Michael's Cemetery
Ebenezar Roberts	\$300.00			
Mrs. Elizabeth Rollins	300.00			
Mrs. Jennie S. Hayes.....		500.00		
Mrs. Mindwell Griffin	100.00			
Mrs. Verona McNamara	100.00			
Mrs. Nellie J. Moulton		100.00		
John M. Goodwin	100.00			
Parker Bedell	200.00			
John Cook	100.00			
M. R. Ayers.....	250.00			
Charles Miles	50.00			
Jeremiah Sullivan			100.00	
Charles A. Dewey	100.00			
Paul R. Spenser.....	100.00			
Nathan Hill	150.00			
John W. Mathes	100.00			
George H. Yeaton	200.00			
Moses W. Clement	300.00			
Annie B. Stevens	100.00			
Ichabod and Samuel Philpott ..	100.00			
Susan B. Farrell			50.00	
A. G. Haley	100.00			
Jefferson I. Morse	100.00			
Franklin H. Whitehouse.....	200.00			
Edwin Wentworth	100.00			
Humphrey Donahue				100.00
Howard S. Fall Est.	150.00			
Mary J. Cahill			150.00	
Jenkins and Wormwood	100.00			
Susan R. Rollins	200.00			
Frank E. Bridgham	100.00			
Amos E. Johnson	50.00			
J. W. Malloy	100.00			
James Frank Philpott	100.00			
Henry M. Plummer	400.00			
Patrick McCarthy		75.00		
Henry P. Mullen		75.00		

	Old Town Cemetery	New Town Cemetery	Saint Patrick's Cemetery	Saint Michael's Cemetery
Lydia H. Rollins	200.00			
Nancy Stackpole Est.	25.00			
Elzira F. Lord	200.00			
Mary Ann Varney Est.	100.00			
Carolyn M. Stackpole	50.00			
Ellen F. Lord Est.	200.00			
James Cotter			500.00	
Cornelia Z. Brown	300.00			
Samuel Mitcheson	50.00			
Edwin A. Stevens	100.00			
Robert Hutchins	100.00			
Nathaniel Hutchins	100.00			
William H. Holden	100.00			
Ellen E. Dwyer			100.00	
Ellen F. Joy and Howard E. Speed	100.00			
Herbert E. Wilson and Mrs. William Sandbrook	100.00			
Anna Bell Weeks	100.00			
John Q. A. Wentworth		200.00		
Charles A. Johnson	50.00			
John L. Lyons		100.00		
Mrs. Lilla E. Wentworth Rus- sell lot	100.00			
Catherine Coveney Est.				100.00
Miss Sara J. Morton	200.00			
Albert H. Morton	200.00			
Mrs. Ellen C. Cummings.....				100.00
Mrs. Miriam Wright		100.00		
Mrs. Lilla E. Wentworth, Warren lot	100.00			
Albert and Joseph Michard		100.00		
Margaret Roche Est.		200.00		
Margaret Roche Est.			200.00	
Charlotte A. Pray	100.00			
H. Maria Jones	100.00			
Ellen C. Doherty		100.00		
Winifred B. Lowell and Ter- esa C. Harrity		200.00		
Harriet M. Clark Est.	100.00			
Ellen C. Doherty			100.00	

	Old Town Cemetery	New Town Cemetery	Saint Patrick's Cemetery	Saint Michael's Cemetery
Amanda A. Goodwin	200.00			
Martha Hemingway	50.00	50.00		
Annie L. Stiles		100.00		
Lottie M. Goodwin		100.00		
Arianna Yeaton Dunbar	100.00			
Annie W. Baer Est.	213.95			
Susie W. Downs	100.00			
Curtis W. Blaisdell		100.00		
Catherine Regan Est.			100.00	
Mrs. Harry D. Whittaker			100.00	
Mrs. Lulu Emma Doherty		300.00		
Lydia J. Pike Est.	605.10			
John Morrison		100.00		
Cora E. Decatur Est.	200.00			
Hannah J. Fogarty			50.00	
Martha W. Sawtelle and Annie F. Sanborn	150.00			
Elizabeth P. McInnis	100.00			
Fannie W. Stiles		100.00		
Charles M. Robinson (Robinson)			100.00	
Charles M. Robinson (Hourihane)			100.00	
Mary Donovan			100.00	
Patrick and Joseph Minahane ..		100.00	100.00	
Emma R. Butler	100.00			
Clarinthe Pelletier		100.00		
Herbert T. Simmons		100.00		
Mary L. Woods		100.00		
Nellie P. Crockett		100.00		
William J. Hourihan			200.00	
Thomas J. Dougherty Est.		575.00		
Ernestine Hudon Est.		100.00		
Sarah O. Gould Est.		100.00		
George A. Ingalls	100.00			
Samuel Marshall		100.00		
John J. Barrett Est.			200.00	
Timothy D. Flynn Est.		150.00		
Charles T. Wentworth Est. & Mary Rhodes		100.00		
Rose Doe		100.00		
Willie E. Buzzell		100.00		

	Old Town Cemetery	New Town Cemetery	Saint Patrick's Cemetery	Saint Michael's Cemetery
Mrs. Joseph Mailhot		100.00		
Cassie Webber		75.00		
Joseph Roberge		100.00		
Pascal Caron		100.00		
Alfred F. Hudon		100.00		
Emma Doherty		100.00		
Annie A. Boyington.....		100.00		
Clara W. Sanderson		100.00		
William H. & Annie M. Splaine		100.00		
Catherine F. Nolan Est.....				100.00
Mary Allaire & Lydia Brisson..		100.00		
Marion C. McLin.....			100.00	
Albert F. Dingley.....		150.00		
Alphonse Jolicouer & Mrs. Ul- ris Roberge		100.00		
Martin Andrew Higgins			125.00	
Edward E. Hill		125.00		
Dana Fall		100.00		
James D. Collins			100.00	100.00
Elson R. Davis	100.00			
Rose Duffy Estate		150.00		
Virginie Bois		150.00		
Harriet L. Lord		100.00		
Sadie Rouillard		100.00		
Martha A. Lamie		50.00		
Mamie Wentworth		100.00		
Mathilda Pettigrew		100.00		
Jessie Doe	400.00		Doe Private Burial Lot	
Lewis H. Stoughton		125.00		
Henrietta Guppey	125.00			
Benjamin F. Austin Est.		200.00		
John and Hannah Golden.....		200.00		
Catherine Perreault			150.00	
Mary E. Kidney			150.00	
Margaret D. McDonough				250.00
Mr. and Mrs. Elmer E. Clark..		150.00		
Cornelius Daley			200.00	
Delphis Toussaint and Omer J. Roberge		125.00		
Charles Plumer	50.00			

	Old Town Cemetery	New Town Cemetery	Saint Patrick's Cemetery	Saint Michael's Cemetery
Patrick Cauley Heirs			100.00	
Dennis Shanahan			200.00	
Mary J. Cauley		100.00		
Harry A. Fife		150.00		
	<u>\$9,819.05</u>	<u>\$7,775.00</u>	<u>\$3,575.00</u>	<u>\$ 550.00</u>
Grand Total				\$21,719.05
Number of Accounts 155				
Principal				\$21,719.05
Unexpended Accumulation ..				6,402.15
				<u>\$28,121.20</u>

New Accounts 4; received in year 1948

FIRE WARDEN'S REPORT

TO THE BOARD OF SELECTMEN:

The successful control of brush and woods fires is highly dependent upon the cooperation of all townspeople in the prevention of these fires. To the end of enlisting this help, many wardens have asked us to assist them in preparing a brief statement which could be printed in the forthcoming Annual Town Reports. This statement appears below and your cooperation in seeing to its publication will be highly helpful.

Concord, January, 1949.

JOHN H. FOSTER, *State Forester*

Your local organization to prevent and extinguish brush and woods fires is glad to report a good year of forest protection in 1948. In spite of danger conditions nearly equaling at times those of 1947 when great losses were suffered in New Hampshire and New England, fire damage and loss this year have been gratifyingly low.

With the continuing cooperation of all the people, we can hope to have another successful year in 1949. Let us remember that in any year, over 90% of all fires are caused by carelessness and that all of these man-caused fires are preventable.

Today, we have more slash and uncut grassland than for many years in the past. Smokers, campers and tourists who use our outdoors are also more numerous than ever before. We must therefore be ready for fires which might occur but, above all, prevention by everyone is the greatest need.

A few simple precautions taken by every citizen will help, as follows:

- (1) Always get a written permit from the warden before kindling a fire outdoors when the ground is not covered with snow.
- (2) If you smoke, always extinguish matches and tobacco before dropping or throwing them down. In automobiles, always use the ash trays.
- (3) Report fires and smokes to the warden without delay.

The observance of these and other simple rules will go far to insure safety from fire damage and your cooperation in this way is earnestly solicited.

1948 FIRE RECORD

Number of Fires.....	1
Acreage Burned	1½
Number of Fire Permits Issued.	32

Respectfully submitted,

THOMAS J. KING,
District Fire Chief

EDWARD FLANAGAN,
Forest Fire Warden

REPORT OF SUPERINTENDENT OF SCHOOLS

TO THE SCHOOL BOARD AND CITIZENS OF ROLLINSFORD:

It is with pleasure that I submit my second annual report as Superintendent of your school. The report will deal with the following headings: Enrollment; building, grounds and equipment; personnel; finance; instruction; health.

Reports of the Principal and School Nurse are attached and will follow this report.

ENROLLMENT:

Since the last school year, the Rollinsford Grade School has experienced an appreciable increase in enrollment as is characteristic of most schools throughout the country. In September 1948 there was a total enrollment of 154 in the eight grades as compared to 130 in 1947.

School was in session 173 days last year with an average membership of 136.7; the percent attendance was 92.

TUITION PUPILS:

Numbers of Rollinsford high school pupils attending school in Dover, N. H. and South Berwick, Maine are as follows:

	<i>Grade</i>				<i>Total</i>	<i>Tuition</i>
	9	10	11	12		
Dover High	7	10	12	15	44	\$158.74
Berwick Academy . .	4	7	2	2	15	125.00
	—	—	—	—	—	
Total	11	17	14	17	59	

BUILDING, GROUNDS AND EQUIPMENT:

In equipping an additional classroom as needed for the division of the 42 pupils in grades 7 and 8 as mentioned

later in this report, modern fluorescent lights and green chalkboard were installed and an asphalt tile covering was layed over the cement floor. The ceiling of the room was whitened and the walls were covered with a light green tinted paint. This room is now equipped (except for some desks) and lighted according to most recent recommendations. In order to overcome the shortage of school desks and inability to get delivery on new ones, several usable desks were borrowed from Somersworth.

Items of equipment that are much needed in and around the building are: a new sewing machine for home economics, scenery for the stage in the auditorium-gymnasium for use in plays and dramatics, more folding seats for the auditorium, new seats and desks to care for the increased enrollment and playground equipment (swings, teeters, horizontal ladder, etc.).

There are several holes and ridges on the playground that should be filled and leveled to make for greatest possible use of that area. The present usable playground space is quite limited for use of 150 children. Present recommendations call for a minimum area of 5 acres!

PERSONNEL:

For the reopening of school last September, Rollinsford was fortunate to be able to retain the same faculty as completed the last school year. Mr. McKeon has outlined the grades and the number of children that each has, in his report. Mrs. Ida Merrill who recently asked for a leave of absence for the remainder of this school year has been replaced by Mrs. Gene Shultz of Durham. Mrs. Schultz was educated at the North Texas State Teachers College in Denton, Texas and at the University of Texas. She has had several years of teaching experience in the public elementary schools of San Antonio, Texas and of Evanston, Illinois.

As it has been impossible to secure a qualified music supervisor for the current year, music has necessarily been left for the regular teachers to handle.

Last November, Mr. Rodger Martin of Lowell, Mass. was engaged as an additional teacher to teach manual training, science and math to grades 7 and 8 to serve as home room teacher for grade 7. This addition of another teacher has allowed for the division of the 42 pupils in the 7th and 8th grades, for manual training and for some departmentalization of the other 7th and 8th grade.

Mrs. Martha Evans of Durham has been employed on a half a day a week basis to teach cooking and sewing to the 7th and 8th grade girls.

All of the Rollinsford teachers belong to the New Hampshire Teachers Association and they have 100% membership in the National Education Association. Any community is fortunate to have a faculty where such excellent professional spirit and attitudes exist. The effectiveness of any school is finally dependent upon the effectiveness of its personnel.

FINANCE:

Education is an investment, not an expense. In school administration, finances appear to be one of the most important items; practically all of the accomplishments of the school are dependent upon money and many of our leading authorities have consistently pointed out that, with exceptions, the quality of education that is provided varies directly with the amount of money which is provided for that education. In Rollinsford the budget has been approved and finances provided as requested by the School Board and the Superintendent. The salaries of our teachers are in the approximate range of salaries of teachers in surrounding New Hampshire communities and the finances as provided for books and supplies have been such as to allow for improving the previous "rundown" condition of those

items. As will be mentioned later in this report, added funds are necessary in order to improve and keep up to date on certain other items.

At the present moment, *Financial Aid* to schools is one of the more important items confronting our State and our Federal Government. Education is one of the most potent factors for our National Defense and therefore for the preservation of our Democracy.

In Rollinsford, the costs of maintaining and improving our schools increased during the war years as have all other costs. The National Education Association News (Feb. 16, 1948) states that school expenditures throughout the United States did not increase enough from 1940 to 1947 to permit School Boards to hold their own in buying schooling for children. John K. Norton of Columbia University has stated that "while per pupil expenditures, on the average, increased 66% from 1940-47, indexes of economic change show that they should have gone up 86% to hold their own in the economic market".*

In Rollinsford, total expenditures have increased \$10,723.13 since 1940. In 1939-40 the total school budget (expenses) were \$18,696.95 and in 1946-47, \$29,420.08. This represents an increase of 57% during those years.

INSTRUCTION:

The curriculum has been carried on as suggested by our State Department of Education with allowances made so that teachers may vary their work according to their respective groups of children.

Teachers are following the unified reading, language and social studies program. Methods of instruction are so designed by the various teachers as to allow to the greatest possible extent for individual differences; the pupil-teacher atmosphere throughout the school is excellent. Mr. Mc-

*National Education News—February 1948.

Keon is following a program of guidance which should be of much value in assisting pupils to decide what educational program to follow after completing the eighth grade work. Pupil self-evaluation and knowledge of occupation is an important phase in upper elementary grades.

Our budget has provided for a continuation of the building up of the supply and quality of our textbooks. With few exceptions, Rollinsford pupils have books as up-to-date and as good as are available.

HEALTH:

The school lunch and physical education programs are important parts of our total school program. The recently inaugurated practice of having a physician examine the children is excellent. It will be a help to the general health conditions of the school if this practice can be carried on regularly each year. The school nurse, Mrs. Vina Shaw, is alert to recognize physical weaknesses and deficiencies and to make recommendations to the parents.

The cook and lunch room operator, Mrs. Margaret Bureau, has an important function in the health of the children through her menu planning and cooking techniques.

Government food for which the only direct cost is for transportation and which has been delivered to the Rollinsford School since September 1948 has consisted of: 1 case orange juice; 2 cases dried apricots; 8 cases applesauce; 2100 lbs. potatoes; 5 cases dried milk; 1 case honey; 1 case dried prunes; 6 cases tomatoes; 5 cases cheese; 2 cases dried raisins. The lunch program is of great value to those pupils who are unable to return to their homes for lunch.

In closing, I wish to thank the members of the School Board, Principal McKeon, the teachers and all others who have cooperated to make our work successful.

Respectfully submitted

JONATHAN A. OSGOOD

REPORT OF SCHOOL PRINCIPAL

TO THE SUPERINTENDENT OF SCHOOLS, MEMBERS OF THE
SCHOOL BOARD, AND CITIZENS OF ROLLINSFORD:

It is with pleasure that I submit to you my first annual report as principal of the Rollinsford Grade School for the period from January 1948 to January 1949.

ENROLLMENT

Our school opened Wednesday, September 8, with an enrollment of 154 pupils distributed as follows:

<i>Enrollment by Grades</i>	<i>Teacher</i>	<i>No. Pupils Per Teacher</i>	<i>Total</i>
1	Miss Anne Brown	19	
2		5	24
2	Miss Bernice Doherty	11	
3		19	30
4	Miss Edna Ordway	13	
5		14	27
6	Mrs. Ida Merrill	31	
7		6	37
7	James F. McKeon	20	
8		16	36
			154

These figures remained relatively the same until November 15 when Mr. Rodger F. Martin of Lowell Mass., and a graduate of Fitchburg Teachers' College was elected to teach manual training, science and math in grades 7 and

8. With his arrival, departmentalization of subject matter in the 7th and 8th grades was introduced with the seventh grade assigned to Mr. Martin as homeroom teacher in the renovated classroom downstairs in our building and the 8th grade assigned to me. Mr. Martin, in addition to teaching the subjects previously mentioned, conducts the physical education classes for grades 6, 7, and 8 and assists in our athletic program. The history, geography, English, spelling, music and after school athletics in these grades are taught and directed by the Principal.

AUDIO-VISUAL EDUCATION

Increased interest in the use of mechanical Audio-Visual equipment in the elementary schools of this country is increasing yearly. This interest has resulted in greater use of the motion picture projector in our schools. We now have fine motion pictures to augment our curriculum. Film strips and films arouse interest and stimulation for our language arts program. They take us to countries the world over, and introduce us to other parts of our own country where desirable outcomes of good citizenship and patriotism can be realized. Dramatics, health, science, art, music and any other phase of our elementary school curriculum can not only be supplemented but real life interests may be developed and begun as a result of a film experience in our school.

With the acquisition of a radio-phonograph in June, 1948, purchased from the receipts of the operetta presented in April 1948, another phase of audio-visual education was added to our school. Only the best of programs and records available which arouse interest and desire, intellectually, socially, and emotionally inspire pupils should be used. We, at Rollinsford Grade School believe that these would enable pupils to:

1. Get up to the minute news events.
2. Stimulate interest in new ideas.
3. Create an understanding and a desire for esthetic tastes.
4. Become more familiar with ideas, customs of peoples of other nations and those of people in other sections of our own country.
5. Introduce pupils to leading statesmen, news commentators and other personalities in this country and abroad.
6. Sharing in sporting events, dramatic events, and musical compositions.
7. Acquiring a taste for classical, semi-classical, and leading types of popular music.

FINE ARTS PROGRAM

From October 1948 to December 1948, Mrs. Regene Matthews, as art instructor, stimulated in your children an experience of creativeness, lessons in harmony and design, and we hope that at some future date art can again be included in our curriculum.

It was with regret that we received the resignation of Mrs. Robert Boak of Milton as music supervisor. During the year that she taught here glee clubs were initiated in grades 7 and 8, and 4 and 5. A harmonica band was started in grades 5 and 6; a musical program was presented at Christmas time and as a climax, *The Pied Piper of Hamelin*, an operetta in three acts was presented for experiences that pupils gained and for our enjoyment. The results in learning appreciation, poise, and child development cannot be emphasized too greatly. We hope that music can again be included in our curriculum.

PHYSICAL EDUCATION AND COMPETITIVE GAMES

Any school concerned only with the intellectual interests of a child are presenting only a lop-sided view of the complete picture of education. Bodies as well as minds come to school. To meet the purposes of education and give each child an all around course in development a program of wise relaxation, wholesome recreation and play must be provided. Regular gym classes are observed and an athletic program of football, basketball, and baseball is scheduled. Every attempt is made to include all pupils in these activities and at the same time insure the safety and health of our children.

ASSEMBLY PROGRAMS

An assembly program is one of the best ways of providing an opportunity for social education and where pupil participation is essential. The main emphasis should center around these aims:

1. Provide school morale.
2. To supplement and enrich classroom work.
3. To broaden a child's interest.
4. Promote self-expression.
5. Create a desire for better use of leisure time.
6. Provide opportunities for training in proper audience habits.
7. Provide proper use of school equipment, facilities, and abilities.
8. Recognition of commendable performances.

With these in mind assembly programs were outlined for national occasions, and included all pupils and phases of our school experiences.

PRACTICAL ARTS

With the hiring of Mr. Rodger F. Martin to teach manual training and Mrs. Martha Evans of Durham, N. H., to teach home economics a program of practical arts was presented once again in your school giving the pupils of grades 7 and 8 an opportunity for development in a general industrial arts program. It is only with a complete program of this type can boys and girls continue their material need for muscular development, develop a sense of craftsmanship, acquire a knowledge for acquaintance with tools and processes, and open for them a new source of leisure.

RECOMMENDATIONS

Although the Rollinsford Grade School is presenting a program excelled by none in this area it is my feeling that more could be done with careful and considerate planning by the citizens of Rollinsford. The following recommendations are made after considerable thought and study. I do not wish to convey that they must be met immediately, but rather, as a program to look forward to the years ahead. The demands made on graduates of colleges, high schools, and elementary schools in this complex society of ours are becoming greater each year. With these thoughts in mind the following recommendations are made.

1. A program of music and art beginning in grade one and ending in grade eight.
2. Purchasing, or construction of scenery for use in dramatic events presented by our school.
3. Playground equipment to include slides, teeters, and swings for our school grounds.

4. A non-teaching principal employed to care for the supervision and administration of the school.

CONCLUSION

This report is by no means complete. Any attempt by me to compile all of the experiences carried on in this school would be folly. Your superintendent will no doubt carry in his report many of the phases left unsaid by me.

Too often people judge a "good school" by the many showy events that it presents. In many respects athletic teams, debating teams or similar groups of schools constantly appearing before groups affect the judgment of people for that particular school. If the school's athletic teams win, the school is a "good one". In defense of the teacher toiling diligently in the classroom unobserved by large groups, but doing excellent work, may I say that they are the backbone of the school. The daily work carried on by your teachers in your school is deserving of your continued support. Each child is treated in his own light and constant attempts by your teachers to improve techniques are always sought.

To the teachers, superintendent of schools, members of the Rollinsford School Board, other school officials, and citizens of Rollinsford, my sincere thanks for your cooperation and assistance given me this past year.

Respectfully submitted

JAMES F. McKEON,

Principal.

REPORT OF SCHOOL NURSE

To MR. JONATHAN OSGOOD, Supt. of Schools:

I herewith submit my second annual report as school nurse.

	<i>Rollinsford School</i>	<i>St. Joseph's School</i>
Pupils examined	158	28
Defective eyes	4	2
Defective teeth	46	12
Defective tonsils	7	0

This year I was successful in securing the Audiometer machine for the purpose of testing ears in the schools. I was grateful to do this test and I think the results were very successful. This test included the pupils from the fourth through the eighth grades inclusive. The results of this test are as follows:

	<i>Rollinsford School</i>	<i>St. Joseph's School</i>
Pupils examined	94	50
Defective ears	14	15

My visits to both schools have averaged once a week.

At this writing we have two pupils absent with chicken-pox.

One hundred and forty-three (143) pupils, including grades 1 through 8, were examined physically by Dr. John J. Murphy M. D. on Jan. 19 and Feb 10, with the school nurse in attendance. Dr. Murphy states that the general health of all pupils examined was above average.

I would like to take this opportunity to thank the parents for their splendid cooperation with me in having the defects I find among our school children corrected. I cannot

put enough stress on the importance of defective eyes especially. I have two cases in the schools where neglect is present with the results those two pupils have lost the vision in one eye. Please don't let this happen to your child.

I wish to express my appreciation to Mr. McKeon, Father Burque, and all the teachers in both the Rollinsford, and St. Joseph's Schools for their many acts of kindness and help they have given me in the past year. I am deeply grateful.

Respectfully submitted

MRS. VINA SHAW, R.N.

School Nurse.

ANNUAL REPORT OF DISTRICT TREASURER

Cash on hand June 10, 1948, Treas. bank bal...	\$	4,211.11	
Rec'd from town appropriations...	\$	21,735.28	
Rec'd from State treasurer		11,234.71	
Rec'd from Dog tax		40.64	
Rec'd from other sources			
Lunch money	\$	694.97	
Telephone calls		4.10	
Film money		11.58	
	—————	\$	710.65
		—————	\$ 33,721.28
			—————
			\$ 37,932.39
Less school orders paid		34,326.09	
			—————
			\$ 3,606.30

CLEOPHAS E. HUDON,

Treasurer.

LIST OF EXPENDITURES
and
FINANCIAL REPORT
of the
ROLLINSFORD SCHOOL DISTRICT
1947-1948

Superintendent's excess salary	\$	370.50
Salaries of district officers		203.00
Truant officer and school census		60.00
Administration		527.61
Teacher's salaries	10,953.00	
Textbooks		516.06
Scholar's supplies		511.22
Other expenses of instruction		137.90
Janitor services		1,818.26
Fuel		1,904.17
Water, light and janitor's supplies		646.04
Minor repairs and expenses		557.30
Health Supervision		289.33
Transportation, high		540.40
Transportation, elementary		756.60
Tuition, high school and academy	8,172.18	
Other special activities		850.28
Insurance		900.55
Other fixed charges		477.68
New equipment	1,234.51	
Per capita tax		432.00
Payment of principal of debt	2,000.00	
Payment of interest on debt		467.50
		<hr/>
		\$ 34,326.09

DETAILED STATEMENT OF EXPENDITURES

Superintendent's Excess Salary

James F. Malley	\$	370.50
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Salaries of District Officers

Alfred F. Dube		3.00
Grover C. Philpott		50.00
Helena Thomas		50.00
C. E. Hudon		50.00
Charles W. Jackson		50.00
	\$	203.00

Truant Officer and School Census

Helena Thomas	\$	15.00
Grover Philpott		15.00
William Thomas		30.00
	\$	60.00

Administration

New England Telephone & Telegraph Co.	\$	81.20
Mary Spellman		254.80
A. H. Rice Co.		10.00
Ralph S. Wentworth, Agt., bond-treasurer ...		25.00
Somersworth School Dept.		96.15
Sec. & Treas., N. H. School Bd. & Assn.		5.00
Jonathan A. Osgood, Supt. of Schools		13.12
Patrick J. Duffy, Postmaster		16.86
Edson Eastman Co.		20.30
Rowe Printing Co.		5.13
	\$	527.61

*Teachers' Salaries**

James McKeon (\$2,400.00)	\$ 2,024.20
Bernice Doherty (\$2,000.00)	1,647.40
Edna Ordway (\$2,000.00)	1,710.80
Anne Brown (\$2,000.00)	1,647.40
Phyllis Book	414.70
Ida Merrill (\$2,000.00)	1,454.80
Alberta Nelson (\$2,000.00)	226.25
Regene Mathews	80.00
Helena Thomas	33.00
Mrs. Dorothy Flynn	6.00
Blue Cross	88.45
Coll. Int. Revenue, Withholding Tax	1,199.20
Retirement	420.80
	<hr/>
	\$ 10,953.00

Textbooks

Allyn & Bacon	\$ 22.26
American Book	29.66
Beckly-Cardy Co.	13.72
Ginn & Co.	93.70
C. C. Birchard & Co.	123.43
Hall & McCreary Co.	9.00
Scott, Foresman & Co.	29.45
Macmillan Co.	71.37
Lyons & Carnahan	3.20
L. W. Singer Co., Inc.	14.22
F. E. Compton Co.	106.05
	<hr/>
	\$ 516.06

*Figures in parenthesis indicate annual contracted salary.

Scholar's Supplies

Edward Babb Co.	\$ 277.73
Rowe, Peterson & Co.	30.59
Iroquois Pub. Co.	27.03
Macmillan Co.	55.82
J. L. Hammett Co.	111.13
Capitol Motor Transportation Co.85
American Book Co.	8.07
	<hr/>
	\$ 511.22

Other Expenses of Instruction

James McKeon	\$ 40.00
J. E. Lothrop Piano Co.	12.60
Denoyer-Geppert Co.	10.19
Houghton Mifflin Co.	3.75
J. L. Hammett Co.	12.61
World Book Co.	14.25
Rollinsford Grade School	25.00
Virgil L. Howe	12.50
Thorpe & Martin	7.00
	<hr/>
	\$ 137.90

Janitor Services

Edward Bureau	\$ 1,818.26
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Fuel

James K. Horne, Inc.	\$ 1,904.17
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Water, Light and Janitor's Supplies

Public Service Co. of N. H.	\$ 297.01
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Berube I. G. A. Store	2.91
R. B. Rideout	23.18
Charles Jackson	1.58
West Disinfecting Co.	76.89
Pioneer Man Co.	103.84
M. F. Bragdon Paint Co.	19.40
Cascade Paper Co.	75.21
Wm. E. Doran	27.75
Joseph King	7.95
Nutter's Drug Store	2.40
Waxine Co.	7.92
	<hr/>
	\$ 646.04

Minor Repairs and Expenses

George Michaud	\$ 2.50
Ernest Morest	321.98
C. E. Hudon	7.20
Seavey Hardware Co.	6.25
R. B. Rideout	1.20
William J. Thomas	37.00
Norman Dionne	4.50
Town Treas. of Rollinsford	50.00
Amedee Hamel	17.80
Harold M. Poore	4.00
M. J. Murphy & Sons, Inc.	9.75
Grover C. Philpott	35.60
Ralph Pill Elec. Supply Co.	2.46
Roy L. Morgridge	32.06
Willis E. Littlefield	25.00
	<hr/>
	\$ 557.30

Health Supervision

Nutter's Rexall Store	\$	3.68
So. Berwick P. H. Assn.		250.00
Welch, Allyn		35.65
	\$	289.33

*Transportation of Pupils**High School*

Wentworth Bus Lines, Inc.	\$	540.40
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Elementary

Wentworth Bus Lines, Inc	\$	756.60
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High School and Academy Tuition

Treas. of Berwick Academy	\$	2,166.70
City of Dover, School Department		6,005.48
	\$	8,172.18

Other Special Activities

M. F. Bragdon Paint Co.	\$	18.00
J. Herbert Seavey		6.65
Margaret Bureau		95.04
Fred Green		6.00
Friesman Bros.		1.20
Benjamin Stockdale		332.00
Mrs. Florence Perreault		300.96
Somersworth School Dept.		25.83
Roberts Box Shop		20.00
C. E. Hudon		4.80
C. P. Kinsman		8.80

Rollinsford Picture Fund	25.00
William Thomas	6.00
	<hr/>
	\$ 850.28

Insurance

Ralph S. Wentworth	\$ 602.22
C. E. Hudon	298.33
	<hr/>
	\$ 900.55

Other Fixed Charges

Teachers Retirement Board	\$ 453.75
State of N. H. Supt's Retirement	23.93
	<hr/>
	\$ 477.68

New Equipment

Nutter's Rexall Store	\$ 2.75
James K. Horne	759.06
George Michaud	5.00
M. P. D. Motor Exp.	1.70
Peterson's Motor Exp. Inc.	4.56
Cascade Paper Co.	12.72
Westinghouse Elec. Supply Co.	241.72
Thompson-Winchester Co.	24.28
Walter Buchanan	40.00
Gledhill Bros. Inc.	18.82
Beckly-Cardy Co.	105.00
Albert J. Hahn	18.90
	<hr/>
	\$ 1,234.51

Payments of Principal of Debt

The First National Bank of Boston	\$	2,000.00
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Payments of Interest on Debt

The First National Bank of Boston	\$	467.50
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Per Capita Tax

F. Gordon Kimball, State Treasurer	\$	432.00
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**Names of Persons Brought from Other Cities
and Towns for Interment in Rollinsford
Year Ending December 31, 1948**

Date of Death	Place of Death	Name and Surname of Deceased	Years	Months	Days
Jan. 1	York Village, Me.....	Baby Boy Gauthier.....			1
Jan. 31	Portsmouth, N. H.....	John L. Brown.....	71	8	14
Feb. 14	Dover, N. H.....	Ellen Gilchrist.....	81	6	11
Feb. 15	Plymouth, Mass.....	Ann A. Donahue.....	76	8	20
Feb. 16	So. Berwick, Me.....	Delia Saindon.....	53	5	10
Feb. 27	Dover, N. H.....	Carol Alene Reddick.....			2
Mar. 16	Andover, Mass.....	Hollace Ann Lawson.....			14
Apr. 3	Manchester, N. H.....	Winifred A. Daughney.....	68	5	24
Apr. 10	Berwick, Me.....	Leon Carpentier.....	86	5	8
Apr. 14	So. Berwick, Me.....	Mary Hanagan.....	74	6	27
Apr. 26	Dover, N. H.....	Zelia Chagnon.....	70	7	27
May 1	Dover, N. H.....	Adolphus P. Somerset.....	75	3	26
May 11	York, Me.....	Mary F. Fife.....	81	8	24
May 21	Wakefield, N. H.....	George M. Allen.....	88	2	27
May 26	Rochester, N. H.....	Frederick A. Theriault.....	54	10	12
June 5	So. Berwick, Me.....	Elzear Vermette.....	76	0	6
June 22	Somersworth, N. H.....	Mary Hobbs.....	72	10	0
June 29	Dover, N. H.....	Albina Bureau.....	60	11	27
July 4	So. Berwick, Me.....	Elizabeth Flynn.....	82	7	2
Aug. 14	So. Berwick, Me.....	Joseph C. Dionne.....	77	4	8
Sept. 4	Manchester, N. H.....	Lillian M. McHugh.....	49		
Oct. 6	W. Roxbury, Mass.....	Mary E. Barry.....	53		
Oct. 6	So. Berwick, Me.....	Pheobe Rodier.....	74	11	9
Oct. 17	Somersworth, N. H.....	Margaret Harrity.....	82	8	4
Oct. 27	Plymouth, Mass.....	John M. Felvey.....	55	2	8
Nov. 13	York Village, Me.....	Katharine V. McCollum.....	65	11	10
Nov. 17	So. Berwick, Me.....	Mary E. Devine.....	89	0	10
Nov. 21	So. Berwick, Me.....	Walter H. Flynn.....	61	4	13
Dec. 14	Dover, N. H.....	Oscar T. Gagne.....	49	0	16
Dec. 15	York, Me.....	Robert N. Bowen.....	28	6	23
Dec. 2	Boston, Mass.....	Bertha Somerset.....	20	1	9

VETERANS OF WORLD WAR II

1943	Not stated.....	Edmond DeRoy.....			
Feb. 24	Solomon Island.....	Rudolph L. Caron Jr....	17	8	23
Oct. 10	Italy.....	PFC Donald Bourgoin..	20	7	1
1945					
Jan. 21	Italy.....	Rosario Roberge.....	26	7	16

BIRTHS, MARRIAGES AND DEATHS

Rollinsford, N. H.

1948

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD FOR THE YEAR ENDING DEC. 31, 1948

Date of Birth	Name of Child	No. of Child	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
1947 Dec. 4	Donna Lee	1	Ernest A. Cox	Iona S. Cox	Lebanon, Me.	Malden, Mass.
1948 Jan. 7	Ronald Gerard	1	Roland C. Dionne	Cecile G. Roy	So. Berwick, Me.	Somersworth, N. H.
Jan. 7	Faith Estelle	3	Edgar N. Gray	Alma E. Meader	No. Rochester, N. H.	Rochester, N. H.
Jan. 31	Faith	4	Fred L. Green	Dorothy Nutter	Boston, Mass.	Rollinsford, N. H.
Mar. 14	Albert J.	3	Harry A. Cummings	Lydia M. Cormier	Dover, N. H.	Farmington, Me.
Mar. 19	Theodore G.	3	Theodore G. Pettis Jr.	Alpha Marcou	Barnet, Vt.	Wakefield, N. H.
Apr. 22	Noel Alfred	2	Robert H. Quint	Antoinette Gruzewski	So. Berwick, Me.	McKees Rocks, Pa.
May 15	John Arthur	4	George P. Dupuis	Gladys T. Holt	So. Berwick, Me.	Scullin, Oklahoma
July 1	Gerard Wilfred	8	Robert H. Quint	Eva M. Dauphinais	Cannon, N. H.	Fitchburg, Mass.
July 14	Charles Edward	1	Chas. A. MacIntyre	Florence A. Mauley	New Brunswick	New York, N. Y.
July 28	Linda Diane	1	Clarence T. Kanev	Mary R. Cherry	Canada	Bridgeport, Conn.
Aug. 2	Irene Madeleine	7	Paul E. Garneau	Dorothy Delourner	New Brunswick	Millford, Mass.
Aug. 4	David Glen	1	Stanley G. McKnight	Carolyn M. Michaud	Dover, N. H.	So. Berwick, Me.
Aug. 6	Douglas Michael	2	Walter F. Campbell	Barbara M. Webber	Berwick, Me.	Dover, N. H.
Aug. 26	Susan	1	Alfred J. Seymour	Gladys Shaw	Thorndike, Mass.	Baton, Eng.
Aug. 31	Carol Jean	2	Armand G. Toussaint	Goldie E. Grant	New Bedford, Mass.	Marion, Me.
Sept. 7	Elizabeth Anne	3	Norman L. Pelletier	Alice M. Desjardin	Sanford, Me.	Dover, N. H.
Sept. 22	Mary Lorraine	2	Parker Tebbetts	Lorraine Smith	Sanford, Me.	Dover, N. H.
Sept. 22	Maxine Anita	2	Rene J. Ouellette	Mary E. Theberge	Eagle Lake, Me.	Dover, N. H.
Sept. 23	Leonard Edward	1	Leonard E. Tuttle	Maxine F. Howe	So. Berwick, Me.	Somersworth, N. H.
Sept. 27	Larry Russell	1	James Corarus	Yvette Poirier	Boston, Mass.	Rollinsford, N. H.
Oct. 1	Claire Marie	2	Lionel A. Dube	Violet L. Allard	Rollinsford, N. H.	Laconia, N. H.
Nov. 11	Carmen Suzanne	1	Leo Proulx	Marlette Comeau	Manchaug, Mass.	Canada
Dec. 1	Richard Joncas Jr.	1	Richard J. Joncas	Grace L. Senechal	So. Berwick, Me.	Rollinsford, N. H.
Dec. 5	Sandra M.	1	Morris A. Bradley	Sylvia M. Lewis	Dover, N. H.	Boston, Mass.

I hereby certify that the above return is correct according to the best of my knowledge and belief.
CLEOPHAS E. HUDON, Town Clerk.

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD FOR THE YEAR ENDING DECEMBER 31, 1948

Date	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Occupation	Birthplace of Each	By Whom Married
1947						
Nov. 29	Rollinsford, N. H.	John B. McDuffee	Rollinsford, N. H.	Personal Fin.	Ashville, N. C.	Rev. A. J. Burque
1948						
Feb. 7	Dover, N. H.	Patricia A. Sherry	Dover, N. H.	Student	Ardmore, Okla.	Catholic Priest
		Ernest E. Lessor	Rollinsford, N. H.	Lumberman	Rutland, Vt.	Charles I. Ledy
Mar. 23	Dover, N. H.	Arlene L. Joy	Dover, N. H.	Salesgirl	Dover, N. H.	Catholic Priest
		Leonard L. Flynn	So. Berwick, Me.	Clerk	So. Berwick, Me.	Alfred J. Guilmette
Apr. 18	Somersworth, N. H.	Graziella P. Nadeau	Rollinsford, N. H.	Mass. Mohair	Canada	Justice of the Peace
		Rodney E. Weddle	Portsmouth, N. H.	Linesman	Portsmouth, N. H.	Edwin T. Cooke
May 1	Somersworth, N. H.	Jewell M. Otis	Dover, N. H.	G. E. Inspec.	Portsmouth, N. H.	Minister
		Victor G. Gaanon	Rollinsford, N. H.	Shoe worker	Canada	Rev. Roland Blais
May 15	Rollinsford, N. H.	Alice A. Moore	Somersworth, N. H.	Gen. Elec. Co.	Somersworth, N. H.	Catholic Priest
		Armand Lepage	Rollinsford, N. H.	Shoe cutter	Canada	Rev. A. J. Burque
May 22	Rollinsford, N. H.	Eva R. Joncas	Rollinsford, N. H.	Shoe worker	Rollinsford, N. H.	Catholic Priest
		Joseph Legere	Rollinsford, N. H.	Trainman	Fitchburg, Mass.	Rev. A. J. Burque
May 29	Rollinsford, N. H.	Verna A. Pinkham	Dover, N. H.	Gen. Elec. Co.	Dover, N. H.	Catholic Priest
		Wilfred I. Marcotte	Rollinsford, N. H.	Am. Twine Co.	Rochester, N. H.	Rev. A. J. Burque
June 12	Rollinsford, N. H.	Florence E. Theberge	Dover, N. H.	Gen. Elec. Co.	Rollinsford, N. H.	Catholic Priest
		Bertrand G. Turgeon	Dover, N. H.	Machinist	Dover, N. H.	Rev. Joseph Turgeon
June 19	Rollinsford, N. H.	Paula Dodier	Rollinsford, N. H.	Gen. Elec. Co.	Somersworth, N. H.	Catholic Priest
		Raoul J. Laqueux	Somersworth, N. H.	Millwright	Dover, N. H.	Rev. A. J. Burque
June 19	Rollinsford, N. H.	Julia Viel	Rollinsford, N. H.	Beautician	Acton, N. H.	Catholic Priest
		Marquis W. Landry	E. Rochester, N. H.	Lumber yard	Rollinsford, N. H.	Rev. A. J. Burque
June 19	Rollinsford, N. H.	Pedrice M. Morin	Rollinsford, N. H.	Am. Twine Co.	Dover, N. H.	Catholic Priest
		Leo V. Pierce	So. Berwick, Me.	Student	So. Berwick, Me.	Rev. A. J. Burque
		Irene M. Cormier	Rollinsford, N. H.	Shoe worker	Dover, N. H.	Catholic Priest

I hereby certify that the above return is correct according to the best of my knowledge and belief.

C. E. HUDON, Town Clerk.

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD FOR THE YEAR ENDING DECEMBER 31, 1948

Date	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Occupation	Birthplace of Each	By Whom Married
July 3	Rollinsford, N. H.	Leslie C. Adams	Sanford, Me.	Am. Twine Co.	Springvale, Me.	Rev. A. J. Burque
July 5	Rollinsford, N. H.	Eleanor M. Perreault	Rollinsford, N. H.	Am. Twine Co.	Rollinsford, N. H.	Catholic Priest
July 19	Rollinsford, N. H.	Rudolph R. Therrien	Rollinsford, N. H.	Tannery	Rollinsford, N. H.	Rev. A. J. Burque
July 24	Dover, N. H.	Theresa C. Pelletier	Dover, N. H.	Bookkeeper	Berwick, Me.	Catholic Priest
July 24	Dover, N. H.	Nich's G. Zerinopoulos	Rollinsford, N. H.	Cabinet work	Dover, N. H.	Rev. A. J. Burque
July 24	Dover, N. H.	Adelaide M. Poirier	Rollinsford, N. H.	Gen. Elec. Co.	Biddeford, Me.	Catholic Priest
July 24	Dover, N. H.	Joseph R. Lauze Jr.	Rollinsford, N. H.	Carpenter	Lawrence, Mass.	Ralph S. Huffer
Aug. 11	Newark, Vt.	Myra G. Upton	Rollinsford, N. H.	At home	Monticello, Me.	Congreg'l Minister
Aug. 11	Newark, Vt.	Gerard L. Garneau	Rollinsford, N. H.	Mill worker	Sanford, Me.	Rev. Chas. E. Burque
Aug. 21	Rollinsford, N. H.	Edna F. Houde	Dover, N. H.	Shoe worker	Dover, N. H.	Catholic Priest
Aug. 27	Somersworth, N. H.	Betty Mitchell	Rollinsford, N. H.	Truck driver	Tampa, Fla.	Porter Wallace
Aug. 28	Dover, N. H.	Romeo J. Therrien	Sutton, Vt.	Housework	Lyndon, Vt.	Justice of the Peace
Sept. 4	Dover, N. H.	Mary E. Berry	Rollinsford, N. H.	Woolen mill	Rollinsford, N. H.	Rev. A. J. Burque
Oct. 30	Rollinsford, N. H.	Homar R. Wentworth	Rochester, N. H.	At home	Rollinsford, N. H.	Catholic Priest
Oct. 30	Dover, N. H.	Almira M. Tuffs	Rochester, N. H.	Elevator Oper.	Union, N. H.	Charles Pendleton
Oct. 30	Dover, N. H.	Alexander L. Croteau	Rollinsford, N. H.	Shoe worker	Efingham, N. H.	Clergyman
Oct. 12	Rochester, N. H.	Jeanne R. Grenier	Dover, N. H.	Machinist	Berlin, N. H.	Rev. Chas. E. Burque
Dec. 26	Dover, N. H.	Valmore P. Gilbert	Somersworth, N. H.	Inspector	Dover, N. H.	Catholic Priest
		Emerenthine Snow	Rollinsford, N. H.	Shoe worker	Somersworth, N. H.	John W. Morrison
		Wallier R. Perkins	Rollinsford, N. H.	Shoe worker	Rollinsford, N. H.	Justice of the Peace
		Beatrice Ripley	Rollinsford, N. H.	Truck driver	Ch. Harbor, N. H.	Ralph S. Wentworth
		Gerard J. Jocas	Rollinsford, N. H.	Am. Twine Co.	Portland, Me.	Justice of the Peace
		Rita T. Noel	Dover, N. H.	Shoe worker	So. Berwick, Me.	Rev. Chas. E. Burque
		Roland R. Robertae	Rollinsford, N. H.	Bakery sales n.	Dover, N. H.	Catholic Priest
		Lorraine R. Chasse	Rochester, N. H.	Gen. Elec. Co.	Rochester, N. H.	Rev. J. H. Cormier
		Francis J. Issa	Dover, N. H.	Metalsmith	Dover, N. H.	Catholic Priest
		Nancy A. Dodge	Rollinsford, N. H.	Clerk	Dover, N. H.	John W. Morrison
						Justice of the Peace

I hereby certify that the above return is correct according to the best of my knowledge and belief.
CLEOPHAS E. HUDON, Town Clerk.

DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD FOR THE YEAR ENDING DECEMBER 31, 1948

Date of Death	Place of Death	Name and Surname of the Deceased	Age			Place of Birth	Birthplace of Father	Birthplace of Mother
			Years	Months	Days			
Jan. 11	Rollinsford, N. H.	Isadore Brouillard	73	4	15	Canada	Canada	Canada
Jan. 16	Rollinsford, N. H.	Lucien E. Toussaint	28	2	29	Rollinsford, N. H.	Rollinsford, N. H.	Canada
Feb. 5	Rollinsford, N. H.	Audelle Dube	52	0	24	Canada	Canada	Canada
Mar. 10	Portland, Me.	Olivier J. Poirier	92	7	25	Canada	Canada	Canada
Apr. 17	Rochester, N. H.	Baby Boy Frost	0	0	10	Rochester, N. H.	Rollinsford, N. H.	Wolcott, Vt.
May 16	Dover, N. H.	Theodore C. Rix	55	10	0	Dummer, N. H.	Prince Edward Is.	Shelburne, N. H.
June 13	Rollinsford, N. H.	Albertine Hamel	65	10	20	Canada	Canada	Canada
Aug. 24	Rollinsford, N. H.	Livonia A. Warren	64	4	23	So. Berwick, Me.	So. Berwick, Me.	Dayton, Me.
Aug. 27	Rollinsford, N. H.	Vida E. Brewer	85	2	2	Whitinsville, Mass.	Cheshire, Mass.	Burlington, Ct.
Aug. 28	Dover, N. H.	Adeline Wentworth	84	10	17	So. Berwick, Me.	Stafford, N. H.	York, Me.
Sept. 19	Rochester, N. H.	Millie R. Foss	73	3	14	Turner, Me.	Unknown	Unknown
Sept. 26	Dover, N. H.	Judith E. Tibbets	1	0	1	Dover, N. H.	Dover, N. H.	Dover, N. H.
Sept. 27	Rochester, N. H.	Emelia Sullivan	90	11	1	Canada	Rollinsford, N. H.	Canada
Oct. 8	Concord, N. H.	Orion Wentworth	64	11	5	Rollinsford, N. H.	Rollinsford, N. H.	Unknown
Oct. 16	Rollinsford, N. H.	Marie DeRoy	63	7	4	Canada	Canada	Canada
Nov. 17	Rollinsford, N. H.	Harry S. MacIntyre	60	8	15	New Brunswick	Scotland	New Brunswick
Nov. 30	Rollinsford, N. H.	Emma B. Frost	80	1	22	So. Berwick, Me.	Stafford, N. H.	New York
Dec. 10	Rollinsford, N. H.	Susan D. Thomas	74	9	27	Ireland	Ireland	Ireland
Dec. 19	Rollinsford, N. H.	Lionel Robert Dodier	14	8	29	Somersworth, N. H.	Canada	Canada
Dec. 30	Rollinsford, N. H.	Virginia Martel	78	10	27	Canada	Canada	Canada
Dec. 31	Rollinsford, N. H.	Susan A. Scruton	89	7	6	York, Me.	York, Me.	York, Me.

I hereby certify that the above return is correct according to the best of my knowledge and belief.
CLEOPHAS E. HUDON, Town Clerk.

